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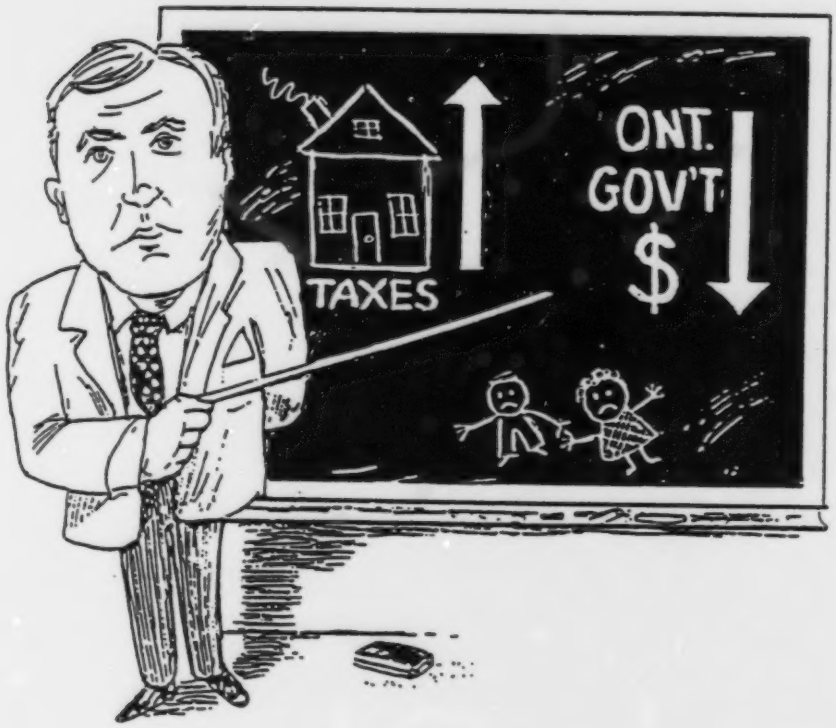
Resource Publication No. I



Communications Suggestions and Ideas for School Boards to Help Explain 1990 Budget and Tax Increases and Funding Issues

ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION

April, 1990

RESOURCE PUBLICATIONS

Resource Publication is a new series of publications designed to facilitate sharing of information, ideas and strategies among OPSBA Member Boards relating to key issues, topics and trends affecting public school boards. Boards whose initiatives appear in Resource Publications will change from publication to publication depending on the topics or issues covered.

The Association is grateful to Member Boards for promptly providing samples of their initiatives for circulation to all Member Boards. OPSBA would also like to acknowledge the assistance in information collection from Member Board staff, particularly communications staff.

Topic suggestions for future Resource Publications are welcomed. Please forward your suggestions, comments and questions about Resource Publications to:

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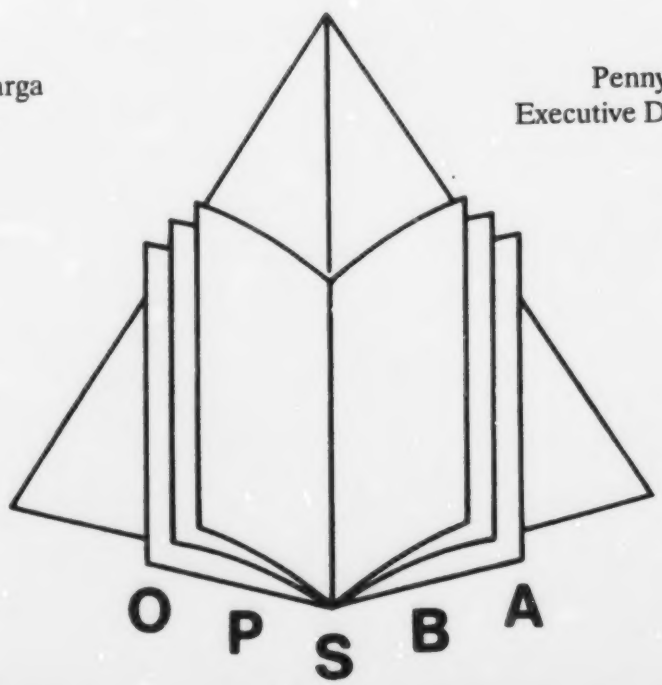

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RESOURCE PUBLICATION No. I

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PLANNING

- Planning your public information campaign, including target groups, types of materials required, meetings. [1]

THE PRINTED WORD

- Sample, newspaper ad explaining the fiscal consequences of provincial government education initiatives and other programs on school board budgets. [2]
- Sample, news release explaining the financial implications on board budget due to provincial initiatives. [3]
- Sample, letter to ratepayer explaining the provincial government's role and impact on local education taxes. [4]
- Sample, newsletter specifically designed to explain how trustees are dealing with the 1990 budget. [5]
- "Tax Facts" - comparison of average annual education tax and other annual consumer taxes. [6]
- Checklist of activities for trustees, including samples of letters to the editor, parents, board budget and financing fact sheets and calendar of boards and individual trustee activities. [7]
- Involving supporters, petitions and fact sheets for parents/ratepayers to demonstrate their dissatisfaction with provincial funding levels for public education. [8]
- Political Action and Funding Issues, sample brochure and funding fact sheets on provincial share of funding public education, pooling and private schools. [9]

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- Provincial share of the operating costs of **public and separate school boards**, 1970-1989. *(TABLE ONE)*
- Public school boards and the provincial government -- look what's happened to grants to **public school boards only**, 1975-1989. *(GRAPH ONE)*
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- What is the Cost of Excellence in Education. *(ANALYSIS)*
- New Initiatives -- New Costs. *(ANALYSIS)*

RESOURCE PUBLICATION No. I

Trying to Control Spending Without Controlling Costs

Introduction

Many school boards are experiencing a backlash from local ratepayer groups and from local municipal councils regarding proposed 1990 education tax increases. Although local factors and circumstances, as well as political decisions affect final board budgets and tax increases, there are external influences which continue to play an ever increasing role in school spending and education costs. In short, while boards would like to have all the costs strings in their hands when setting budgets, the reality is that they do not. The consequences of this reality can be seen in almost every school board jurisdiction -- in the media, around the board table and among taxpayers.

Some headlines tell part of the story. "Taxpayer revolt needed to curb spending" (Niagara South), "Trustees sniff a tax revolt" (Ottawa), "Financial frustrations hit board of education" (Kenora), "County asks auditor to probe education costs" (Kingston).

Other headlines tell another side of the story. "Province told its not paying their fair share of education costs" (Orillia), "MPPs add voices to call for reform of school funding" (Oshawa), "Ontario not paying fair share of funding cost" (Sarnia), "Review advised on education funding" (Owen Sound), "Province not paying its share for education, committee finds" (Sault Ste. Marie).

Many public groups and municipal counsellors do not fully appreciate the extent to which external factors, beyond the boards reach, combine to drive up budgets and tax rates. Yes, many of these factors originate with the provincial government, some even with the federal government.

This is Resource Publication (RP) Number One. In it you will find communications suggestions, practical approaches and strategies for explaining the provincial role and impact on 1990 budgets and tax increases/tax increases to the media, parent/ratepayer groups, municipal councils and the public in general.

OPSBA would like to acknowledge the willingness of Member Boards to assist in this information sharing service.

1

PLANNING AND TARGETING YOUR CAMPAIGN BUDGET INFORMATION

(CARLETON BOARD OF EDUCATION)

1990 FINANCIAL INFORMATION COMMUNICATION PLAN

OBJECTIVE

To present clear, concise, factual information on the Board's financial picture in a simple, economical manner, to:

a) people with an interest in education
b) Carleton ratepayers in general.

COMMUNICATION TOOLS

Financial Fact Sheets

- objective and factual
- readers draw own conclusions
- prepared in advance
- one pagers
- one major topic or theme per issue
- suggested topics:
  - Rationale of the big picture through analysis of programs and services
  - Expenditures/Revenues/Provincial Financial structure and changes
  - Level of Satisfaction with CBE education
  - Per/pupil cost comparisons with other Boards
  - Trends in mill rate impacts 5 years back/5 years ahead
  - Administration costs vs. School costs
  - Salaries and Pupil Teacher ratio comparisons
  - Changing demographics and delivery of education
- have an achievement sidebar in each issue
- graphs and charts

Distributed to:

- Media
- All schools and departments
- Home and School groups
- Libraries
- Community Groups
- MLA's
- Mayors and Councils
- Federations and Associations
- COR
- Seniors groups

Weekly Meeting Ads

- appear regularly in Sunday Citizen
- ad a "kicker" to the bottom of each ad during Jan/Feb/March/April i.e. - one sentence to stimulate interest in budget information i.e. "Did you know?"

Workshop Presentations

A walk through the budget for media, community leaders, staff etc.

Budget Binders

Prepared as usual for trustees/federations/associations/etc.
Overview prepared for general consumption

...2

Audio-Visual Presentation
To be used for initial budget presentation to Board and at workshops - also could be used at meetings with Regional/Municipal councils, Boards of trade etc.

Dollars and $ense
Publication outlining 1990 budget, 1989 Annual Report and Financial Statements
110,000 copies printed and distributed to every home in Carleton

TIMELINES

DATE	ACTIVITY	RESPONSIBILITY
January 29	Pro-active statement on analysis of programs and services, outline initial impact on 1990 budget process	PAL
	Press release and media kit prepared	BLM
	Superintendents and Managers alert departments to internal implications	
February 1	First of Financial Fact Sheet distributed to expanded mailing list TOPIC: The overall financial picture	BLM
February 12	Board Meeting	
February 15	Second Fact Sheet distributed	BLM
February/ March (Dates to be determined)	Budget Binders distributed	MC
	Open Workshops held to explain budget process to Media, community groups, parents, students, seniors	PAL/MC/BLM
	One workshop to be held in the eastern part of our jurisdiction	
February 26	Board Meeting	
March 1	Third Fact Sheet distributed	BLM
March (Dates to be determined)	Presentations made to Boards of Trade/Municipal Councils	PAL
March 19	Board Meeting	
March 22	Fourth Fact Sheet distributed	BLM
March 26	Committee of the Whole (F&A) Budget Meeting	
March 29	Fifth Fact Sheet distributed	BLM
April 5	Committee of the Whole (F&A) Budget Meeting	
April 8	Sixth Fact Sheet distributed	BLM
April 9	Board Meeting	
April 10	Committee of the Whole (F&A) Budget Meeting	

...3

TIMELINES (Continued)

DATE	ACTIVITY	RESPONSIBILITY
April 13	Seventh Fact Sheet distributed	BLM
April 17	Committee of the Whole (F&A) Budget Meeting	
April 20	Eighth Fact Sheet distributed	BLM
April 23	Committee of the Whole (F&A) Budget Meeting	
April 30	*Dollars and $ense* sent to printer	BLM
May 16-18	Distribution of *Dollars and $ense* to every home in Carleton	BLM

RESOURCE IMPLICATIONS

This campaign is not intended to be glossy or expensive.

- Free-lance writer absorbed by existing salary budget in the Communications Office.
- The Dollars and Sense fact sheets sent with regular mailings.
- Additional printing costs covered by Communications.
- Weekly meeting ads extended by a few inches - covered in advertising budget.
- Funds for final publication and distribution of *Dollars and $ense* have been requested in 1990 budget. Money is actually saved by including the 1989 Financial Statements in the publication because they have to printed/published by law.
- Audio-Visual materials prepared in-house or through media centre

2

SAMPLE NEWSPAPER AD TO EXPLAIN PROVINCIAL FACTORS AFFECTING SCHOOL BOARD BUDGET

(EAST YORK BOARD OF EDUCATION)

YOUR EAST YORK PUBLIC SCHOOL TRUSTEES ARE UPSET!

In spite of their efforts to control spending and to spend wisely, education taxes will increase over 10% in 1990 because of the Provincial government decisions over which your Trustees have no control.
Take a look --

Government Actions	Additional Costs to the East York Board
Decisions to share commercial and industrial assessment with the Roman Catholic separate schools	$ 1,120,000
Introduction of pay equity	$ 560,000
Changes to the Canada Pension Plan and Unemployment Insurance	$ 322,000
Occupational Health and Safety and Workplace Hazardous Material Information System Legislation	$ 150,000
OHIP premiums replaced by payroll tax	$ 550,000
Downsizing grade 1 and 2 classes	$ 525,000
Proposing full-day Kindergartens in place of some daycare programmes	$ 1,335,000
Possible additional costs for 1990	$ 4,562,000

The Trustees are upset because the possible addition of $4,562,000 to the local tax-bill must be borne totally by Metro taxpayers with no assistance from the Provincial government although it suggests assistance may be given this year.

ASK YOUR LOCAL MPP:

- WHY does the Provincial government insist on unending expensive initiatives when many East York residents are not in the position to pay?

- WHY does the Provincial government force public school taxpayers to support a public and a separate school system when one system would be less expensive and open to all learners?

- WHY will the Provincial government provide NO financial support for education in Metro when they know educating our learners is very expensive because of the diversity of our population and its needs?

Do not accept the answer that additional Provincial grants will be provided or the tax base in Metropolitan Toronto produces adequate funds for the education of East York's 13,000 learners and for the Provincial government's 1990 initiatives. It is simply not true!

EAST YORK PUBLIC SCHOOLS
DOING YOUR COMMUNITY'S MOST IMPORTANT BUSINESS

3

NEWS RELEASE EXPLAINING IMPACT OF PROVINCIAL INITIATIVES ON 1990 BOARD BUDGET

(VICTORIA COUNTY BOARD OF EDUCATION)

VICTORIA COUNTY BOARD OF EDUCATION

OUTLINE OF FINANCIAL IMPLICATIONS DUE TO PROVINCIAL INITIATIVES

Our 1990 budget will indicate a significant rise in education costs that must be borne by local property tax payers. The budget reflects an extension of services largely precipitated by provincial initiatives and the results of the burden of financing being steadily shifted from the Province to school boards. The recent Federal budget announcement is a further example of downshifting of costs from senior levels of government to local government and therefore property taxation.

The shift in taxation for our Board has seen a reduction in the Provincial contribution from 58% of expenditures in 1980 to 49.5% in 1989. This decline in Provincial share is the equivalent to a 24% increase in local taxation in 1989. But it is important to note that this shift is only partially responsible for the dramatic rise in mill rates. The Federal as well as the Provincial government has adopted new policies and legislation which impacts significantly on program and service delivery. We don't wish to comment on the merit of these initiatives rather, we wish to make everyone aware of their financial impact on our operation. Boards of education have no choice and little control in terms of associated costs when required to respond to these directions. The following summary is not exhaustive, merely illustrative.

FUNDING OF CAPITAL PROJECTS

The introduction of lot levies included a reduction in the rate of grant of 15% on new school construction resulting from enrolment growth due to new housing. Based on our 1990 capital forecast, the reduced grant rate results in an increase in local costs for the 9 projects listed of $7,765,000. Lot levies are not to be used to provide facilities for existing overcrowding and therefore, the benefits from that source of revenue will not be felt in the immediate future.

POOLING OF INDUSTRIAL AND COMMERCIAL ASSESSMENT

Although we are unable to calculate the impact of this legislation at this time, we can be sure that our industrial and commercial assessment base will be reduced and therefore, the burden of taxation will be correspondingly increased on residential assessment. The Province has agreed to provide grants to offset this assessment loss for the initial years. However, the Province's forecast of this assessment loss and its corresponding grant commitment has been challenged by O.P.S.B.A. and according to their figures, the grants will be inadequate to offset the assessment loss. In the long run, it is obvious that there will be a transfer of tax burden from commercial and industrial properties to residential and farm units.

INTRODUCTION OF J.K. AND FULL DAY S.K. WHERE SPACE PERMITS

This initiative would require an additional 21 portables in order to accommodate full day S.K. at an estimated cost of $588,000. The J.K. program, although not utilizing portables, has resulted in the purchase of an additional 17 portables at a cost of $476,000.

PAY EQUITY

Although our Board is very supportive of the principles addressed in the Pay Equity legislation, we are concerned at the significant increase in salary costs. The legislation limits the amount of the adjustment each year to 1% of payroll which amounts to approximately $370,000 in 1990. The total cost of the adjustments cannot be determined at this point because the ruling respecting the application to teacher salary grids is under appeal. We have estimated the impact of the decision could amount to an implementation cost of approximately $550,000.

CLASS SIZE - GRADES 1 AND 2

This initiative has required a further 10 portable classrooms at a cost of $280,000. This new class size guideline has resulted in the need for 7 additional teachers at an annual cost of $266,000 which has been subsidized by the Province. However, we believe the education budget for the Province has not been increased to reflect this initiative and therefore these funds have been taken from the grants directed to other types of expenditure.

SCIENCE INITIATIVES

Although funds are provided for the purchase of materials, we will be required to update all Science rooms in the elementary schools to address the facilities required for the new "hands-on" approach to teaching. The cost to upgrade each classroom will be between $50,000 - $80,000 depending on the availability of water supply and drains and there are at least 7 of our elementary schools that will require upgrading.

REVISIONS TO CURRICULUM IN GRADES 1 - 6 AND THE TRANSITION YEARS 7 - 9

This initiative will require teacher in-service and the development of lesson-ware to support the new curriculum. The Province continues to issue new course guidelines which require the development of curriculum documents and implementation. There is a significant annual cost for in-service, materials, and texts as well as the staff cost for development. For example, in 1990 we estimate our curriculum development will amount to $175,000 in addition to approximately $67,000 which has been directed to the purchase of new textbooks. These costs could be reduced significantly if the Province provided common lesson-ware for each board rather than every board incurring development costs to address the same course guideline.

UPDATE THE TECHNICAL EDUCATION PROGRAM

The Province has announced the funding of $200,000 for each secondary school. However, $12,500 of that amount is to be raised from private donations and 25% of the balance or $44,000 must be contributed by the Board. In addition to the need for upgrading equipment, in most cases, renovations and alterations will be required to the shop areas. A considerable amount of in-service will be required to prepare teachers for the new direction in Tech education.

BILL 208 - OCCUPATION HEALTH AND SAFETY

Our Board has operated very successfully with the Joint Occupational Health and Safety Committee required under the Occupation Health and Safety Act. All employee groups have participated and supported the Board's effort to deal responsibly with worker safety concerns. This new legislation requires a significant increase in worker training and a more expensive administrative system to deliver the requirements of this Act. We have determined that the new legislation would require an initial implementation cost of $500,000 for our Board. There has been no information provided which indicates the existing legislation has been unsatisfactory in terms of meeting workers needs.

REASONABLE USE POLICY - MINISTRY OF ENVIRONMENT

In our plans for construction of new schools, we have learned that the Ministry of Environment Reasonable Use Policy with respect to large scale septic systems, would require us to purchase school sites of approximately 100 acres to serve an elementary school with an enrolment of 375 students. The Ministry of Education guideline for school sites is 5 acres for primary schools, 10 acres for intermediate schools and 15 acres for senior schools. The Province will pay grants based on sites purchased within these guidelines. If the Ministry of Environment guideline remains in place, future rural school sites will be ten times greater than in the past and correspondingly, the costs will be ten times greater without Ministry of Education grant support. Of course, the ongoing maintenance costs of these large sites will significantly increase.

CAPITAL GRANT PLAN

The current provisions of the Capital Grant Plan fail to provide funds for site purchases until a school building has been approved for the project. With the rapidly increasing cost of land and the growing demand for land in this area for housing development and therefore a correspondingly reduced amount available for school purposes, there is a need to purchase land for school sites well in advance of the time the school building is required. By failing to make funds available for site purchases early in the planning stages, the Province is increasing the cost to the local and provincial ratepayers by a significant amount. We have identified an immediate need for sites at an estimated cost of $2,411,000. We anticipate that the Province may contribute $450,000 in grants to those site purchases.

The introduction of child care facilities at all new schools also impacts on site requirements. In addition to an outside play area to service these centres, there will be an increased amount of traffic from parents and staff using the facility. There has been no change to the Capital Grant Plan to recognize additional site requirements for this new service.

HEALTH TAX

We have determined that the introduction of the Health Tax to replace O.H.I.P. premiums will result in an increase in our annual costs for benefits of approximately $400,000. Previously, the employer's contribution to O.H.I.P. premiums was considered as part of the cost of employee remuneration and, in some cases, employees paid a portion of the premium. The change to a Health Tax results in the additional cost being borne entirely by the employer and therefore it will be reflected in increased property taxes.

COMPUTERS

Everyone agrees that we must provide computers to prepare our students for the impact on computerization on their lives after school. In 1989 our computer budget was $466,000 of which $166,000 was financed through local taxation. While the Province makes grants available for the purchase of some computer hardware, there are significant associated costs for computer tables, wiring, service contracts and repairs as well as in-service costs for teachers.

BILL 82 - SPECIAL EDUCATION

The Board is experiencing an increase in the number of students who require special programs. Part of this increase is due, of course, to the move by the Province of Ontario to de-institutionalize programs for hard-to-serve children and require local boards of education to admit all students who can benefit by a day school program. In addition to the need to alter facilities to address these special needs, there is a significant increase in staffing costs. Based on our 1989 operations, we have determined that a student in the trainable retarded program at the elementary level costs $15,541 in excess of regular program costs while the Province contributed an addition $7,954 per student. The corresponding figures for the secondary panel are $14,557 increased local costs and additional grants of $11,782. The variance in the provincial contribution is due to the difference in the incidence rate in the two panels and the grant formula which is applied to all students.

Likewise, the cost per student for other special programs in the elementary panel was $6,315 compared to additional provincial funding of $3,210 and for the secondary students $7,142 compared to provincial contributions of $2,191. The move toward integration of trainable retarded students into regular programs will also increase operating costs. Most of these students will require one-on-one staffing in regular programs whereas self-contained classes would have a staffing ratio of 3 or 4 to 1 in most cases.

SUMMARY

The above are examples of recent initiatives by senior levels of government that have created a significant increase in the local cost of education. We are aware of other initiatives which will also have financial implications. Examples that come to mind are the proposal that the Unemployment Insurance Program be completely funded by employers and the de-streaming of grade 9 students. We have not produced this list as a litany of woes. Many of these initiatives are important to the well being of children, families, and workers in this Province. But they must be paid for and they are expensive. We believe that Provincial initiatives should be funded primarily from Provincial revenue sources.

Provincial support for public schools has declined steadily since 1975. The current method of financing needs major revision to ensure that it is equitable and provides for genuine equal opportunity for all pupils. We believe, however, that we are partners in the delivery of education and as partners, we like to be consulted in advance of decision making. Accordingly, we strongly urge the Minister of Education to endorse recommendation #3 of the third report of the Select Committee on Education which reads as follows:

> "Senior levels of government should conduct impact analysis before introducing new policies which are likely to affect school boards."

4

SAMPLE LETTER TO RATEPAYER EXPLAINING THE PROVINCIAL GOVERNMENT'S ROLE AND IMPACT ON LOCAL EDUCATION TAXES

(PEEL BOARD OF EDUCATION)

PEEL BOARD OF EDUCATION

TRUSTEES
Carolyn Parrish (Chairman)
Gary Heighington (Vice-Chairman)

Roger Barrett
Cathrine Campbell
George Carlson
Karen Carstensen
Beryl Ford
Gail Green
Dr. Ralph Greene
L. Cliff Gyles
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William Kent
Robert Lagerquist
Thomas McAuliffe
Janet McDougald
Elaine Moore
Marolyn Morrison
Sandy Ransom
Rosemary Taylor
Ruth Thompson
Carolyne Wedgbury

Director of Education and Secretary
Robert J. Lee, B.A., M.Ed.

Associate Director of Education
W. Wayne Hutley, B.A., M.Ed.

Associate Director of Education/Business and Treasurer
Michael D. Roy, C.A.

March 20, 1990

Peter DeMan
1445 Dundas Crescent
Mississauga, Ontario
L5C 1E8

Dear Mr. DeMan:

Thank you for your letter of February 28, 1990. As a taxpayer in Peel, I share your concern about the ever increasing tax dollars that must be collected from property owners to fund our education system.

Over 60% of our property tax dollars are designated for education. The current provincial share - collected more equitably from a variety of sales taxes and a portion of income tax - has diminished to an all-time low. The Peel Board of Education currently receives less than twenty cents on the dollar from the provincial government to operate our schools and must acquire the remainder from the local taxpayers - homeowners, businesses and industry.

M.P.'s and M.P.P's are giving us less. No level of government is decreasing the rate of taxation on individuals in response to "a signal that is coming through from taxpayers", they are merely shifting their priorities away from education. Without a strong education system, the costly cycle of poverty and welfare will continue to future generations and absorb even greater proportions of our tax dollars.

The Ontario government continues to set education as a very low priority in spending. If the provincial government were to leave educational funding entirely to local taxpayers, and with this, to also forego provincial initiatives, local boards could, in fact, control their own destinies. Increasingly smaller class sizes in grades one and two, compulsory junior kindergarten, proposed full-day senior kindergarten, and many other provincial mandates put an extraordinary strain on boards with accommodation difficulties. Full day kindergarten would cost this board $64 million in portables alone! The province of Ontario is very quick to mandate costly program initiatives and loath to pay the price with enriched grants.

/2...

H.J.A. Brown Education Centre
5650 Hurontario Street
Mississauga, Ontario L5R 1C6
Telephone (416) 890-1099
Fax (416) 890-6747

An Equal Opportunity Employer

Attached is a summary of the difficulties our board is facing in this budget year. In a budget with over 80% of its expenses attached to salaries and benefits - dictated by collective agreements - and a further 13% in fixed expenses, like maintenance, very little of our budget can be altered at the will of the Trustees. No Trustee feels that a "bottomless public trough for limitless funding" exists. As taxpayers in Peel, Trustees share your desire to "stay within the bounds of inflation" while still delivering a quality education of which we can all be proud.

The average student in 1990 constant dollars, will require $80,000 worth of elementary and secondary education. The average property taxpayer may pay half that amount in municipal educational taxes in a lifetime. All taxpayers must contribute to the education of our next generation to maintain the stability that comes from a viable, productive workforce.

The double digit increase experienced by all other growth boards in 1989, while Peel held the line under nine per cent, appears inevitable in 1990. At 23%, an amount that will be trimmed further in final budget discussions, an average homeowner assessed at $35,000 will experience a $320 educational tax increase this year, to $1,706. If you have children in the system, $1,706 does not begin to cover the minimum $5,500 per student per year that it is costing to educate them.

While only 34% of the public school taxpayers in the province of Ontario are happy with the quality of education their children experience, over 60% of Peel's parents are satisfied with the quality of education we offer. While all Trustees will be making every effort to trim the budget to a reasonable level, none want to sacrifice the quality our children deserve.

Peel is a wealthy region with a rich commercial and industrial tax base that funds a great deal of what goes on in our classrooms. Perhaps more time needs to be spent explaining the budget process, the demands on our education dollars, and the benefits obtained from the best board in this province.

Please feel free to attend the special budget nights scheduled for March 20 and 21 at 7:00 p.m. at the H.J.A. Brown Education Centre on Hurontario Street at Matheson Boulevard. I look forward to any comments you might have that will assist the Board in its deliberations.

Thank you for taking the time to write.

Sincerely,

Carolyn Parrish

Carolyn Parrish
Chairman of the Board

encl.

CP/ms
T-1137

5

SAMPLE NEWSLETTERS DESIGNED SPECIFICALLY TO DEAL WITH EXPLAINING BOARD'S FINANCIAL PICTURE AND BUDGETARY PROCESS

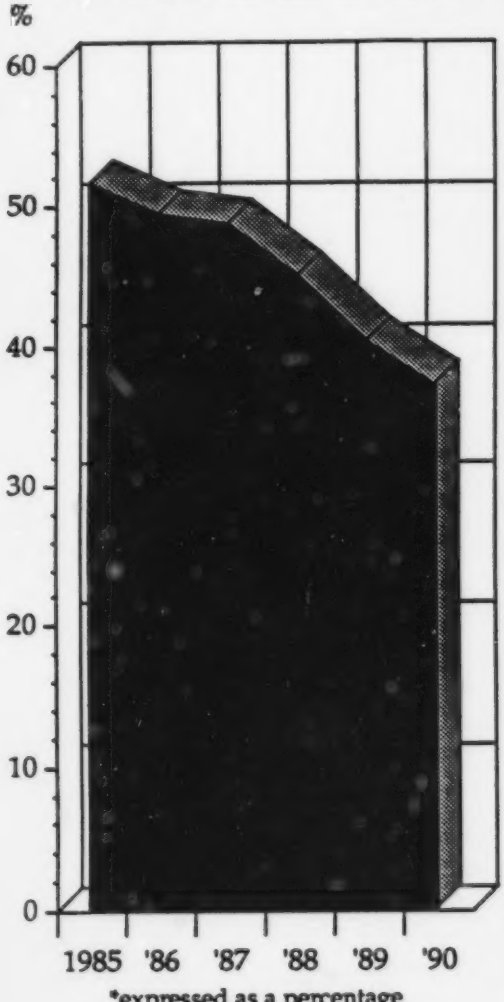
(CARLETON BOARD OF EDUCATION)

D·O·L·L·A·R·S & $·E·N·S·E

A snapshot of the Carleton Board of Education's financial picture

FEBRUARY 21, 1990 Volume 1

Provincial Grants to the CBE*



*expressed as a percentage of the CBE's total budget

Funding from Ontario's Ministry of Education towards the Carleton Board of Education's total operating budget has been dropping steadily for several years.

In 1985, grants covered 51.5% of the Board's budget. Last year they covered 42.0%. If this trend continues, 1990's grants are expected to cover about 37% of the Carleton Board's operating expenses.

PROVINCIAL CUTBACKS IN EDUCATIONAL FINANCING EXPECTED TO CONTINUE

The provincial government has announced that operating grants to Ontario school boards will increase this year by $363 million. But the Carleton Board of Education (CBE) expects to receive $3.5 million less from the province in 1990 than it did in 1989, despite an expected enrolment growth of 1500 students.

Ontario's Ministry of Education is in the third year of a five-year plan to restructure the way it distributes grants to school boards across the province. As a result, grants to the Carleton Board dropped from $107 million in 1988 to $101 million in 1989; if the trend continues as expected, the CBE will receive $97.5 million in 1990.

Early estimates of the CBE's 1990 operating budget showed a total of $263 million, an increase of $21 million over 1989 due largely to:

- growth in enrolment;
- changes to provincial and federal programs;
- increases in salaries and benefits.

An increase of up to 20% in the local school tax mill rate would have been necessary to make up the expected decrease in Ministry of Education funding, to accommodate growth and to absorb increased costs. Home owners in the Carleton Board's area assessed at $160,000 would have faced $315 added to their 1989 school tax bill.

However, CBE trustees approved initial changes that sliced almost $4 million from the original budget estimates, dropping the proposed tax rate increase to about 17%. By using surplus funds from 1989 and restructuring payments on borrowed funds, another 3% reduction was possible. This reduced the impact of the preliminary budget on the mill rate to an increase of 14%, or $268 on the average tax bill.

The trustees continue to look for ways to trim costs and still provide a quality education for students. The final impact on local ratepayers won't be known until the budget is finalized in April.

ON THE ✣ SIDE

Last year almost 50,000 students, parents, staff and ratepayers completed questionnaires rating the CBE's performance. About 1000 public school ratepayers were surveyed, chosen at random from the tax rolls of municipalities within the Board's jurisdiction. Of those who responded:

- more than 80% were satisfied or very satisfied with the overall education offered by the CBE and by the general performance of students and teachers;
- 85% were satisfied with the availability of school facilities for community use;
- more than 90% were satisfied with the kinds of interest courses offered in the evening by the school board.

(613) 721-1820

CARLETON BOARD OF EDUCATION

133 Greenbank Road • Nepean • Ontario • K2H 6L3

D·O·L·L·A·R·S & $·E·N·S·E

A snapshot of the Carleton Board of Education's financial picture

MARCH 23, 1990 Volume 3

Local Taxes Rise as Provincial Funding Drops

Trustees are working to cut the size of the Carleton Board of Education's operating budget. But reduced grants from the province will still leave property owners with significantly higher school taxes this year.

In the mid-1970's, grants from the province paid about 65 per cent of the Board's budget. In 1985 they covered about 50 per cent; last year, 42 per cent.

The CBE expects to receive $3.5 million less from the Ministry of Education this year than last year. If this occurs, provincial funding will cover about 37 per cent of the Board's 1990 budget.

As provincial funding drops, school taxes within the CBE rise.

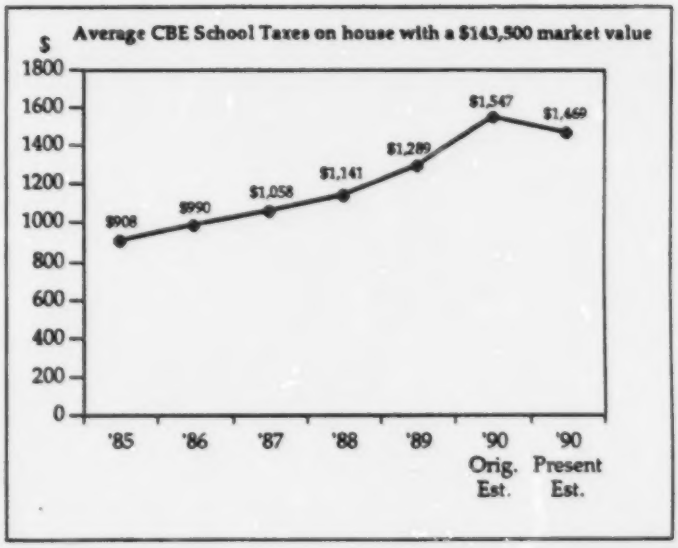
In 1989, the average market value of a single-family home within the Carleton Board's jurisdiction was $143,500. The average school taxes on a home of that value rose from about $900 in 1985 to almost $1,300 in 1989.

Early estimates of the Board's 1990 budget would have required a 20 per cent rise in the school tax mill rate, increasing the $143,500 home's taxes by almost $258. However, the staff and trustees have made preliminary budget proposals that would hold the mill rate increase to about 14 per cent through a combination of budget cutbacks and debt restructuring. That would mean a tax increase of about $180 for the average home.

While the Ministry of Education cuts operating grants for the CBE, it promotes new and expanded programs. For instance, the provincial government is calling for lower pupil/teacher ratios in grades one and two, more computers for high schools, mandatory AIDS education and major revisions to curricula.

Although the province pays a portion of the cost of adopting and running such upgraded programs, much of the funding comes from the local school board. Consequently, Ministry initiatives lead either to higher property taxes or to cutbacks in programs and services.

Local taxpayers may have to pick up a larger share of the budget in the future. If cutbacks in provincial funding continue at the present rate, within the forseeable future the CBE will have to raise 100 per cent of its operating budget from local property owners.



ON THE + SIDE

Carleton Board staff members receive many awards for professional and community service. Two recent examples:

- Joan Sigler, Special Education Resource Unit Teacher at Stephen Leacock Public School in Kanata, was recently named one of 10 Ontario recipients of the Marshall McLuhan Distinguished Teacher Award.
  The annual award is sponsored by the Marshall McLuhan Center on Global Communications. It is given to classroom teachers who use innovative, creative strategies and information-age technology in their teaching.
- Larry Stonebridge, a Special Education Teacher Assistant at Gloucester's Blossom Park Public School, was named 1989 Male Coach of the Year by the Ontario Track and Field Association.
  Larry has coached for the Ottawa-Nepean Olympic Track and Field Club since its inception four years ago.

CARLETON BOARD OF EDUCATION

(613) 721-1820

133 Greenbank Road • Nepean • Ontario • K2H 6L3

D·O·L·L·A·R·S & $·E·N·S·E

A snapshot of the Carleton Board of Education's financial picture

MARCH 8, 1990 Volume 2

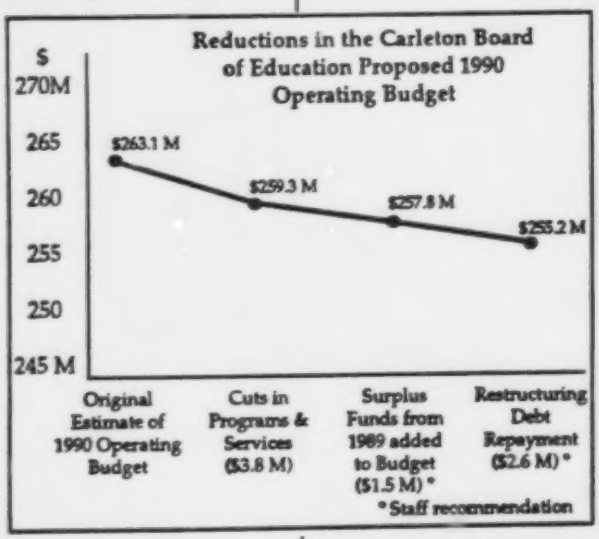
CARLETON BOARD TRUSTEES WORKING TO TRIM BUDGET

By calling for cutbacks in spending and adding surplus funds from 1989, Carleton Board of Education trustees may be able to reduce the Board's proposed 1990 local tax levy by about $5.3 million.

The cuts, approved by trustees on February 26, include reductions in the number of staff positions, changes to student transportation policies and a general trimming of operating costs.

It's estimated that 15 special education and special assignment teachers will go back into classrooms as the CBE grows to accommodate about 1,500 more students by December 1990.

Contracts for two speech pathologists from outside the Board will not be renewed in the new school year. A position for a specialist working with the hearing-impaired will also be left vacant.



The number of special education teacher assistant positions will be reduced, and some support staff positions will be cut.

These staff reductions will save almost three-quarters of a million dollars. Efforts will be made to reassign staff members as new positions open up.

There also will be a $325,000 reduction in the amount spent on staff training and development.

Another $120,000 will be saved by cancelling French-language training for teachers and staff. This cut will take effect at the end of March.

Reductions to the transportation budget account for more than $350,000 of the cuts. Plans are being studied to share busing with other school boards and to stagger school opening times, allowing buses to make multiple runs.

Making fewer renovations and upgrades to existing buildings should save more than $400,000 this year. The Board also hopes to save a quarter of a million dollars through more stringent efforts to conserve heat and electricity, and by cutting back on maintenance.

The Board has about $1.5 million in surplus funds from last year's budget. It will be used to reduce 1990 tax increases. About $800,000 of this came from taxes paid on houses and commercial buildings built during 1989.

The other $700,000 came in operating grants from the Ministry of Education because the CBE had a slightly larger-than-anticipated student enrolment last year.

Restructuring debt repayment would bring the total expenditure budget to just over $255 M as the Board continues budget deliberations.

ON THE ✣ SIDE

By using up-to-date financial practices the CBE saves money on financing, while providing its schools with above-average returns on their savings.

Schools maintain their own bank accounts, where cash collected by student councils, clubs and other fundraising groups accumulates until needed for school activities. The money remains in the individual bank accounts; the Carleton Board's bank totals the value of these deposits and applies them against the Board's outstanding loans, reducing the interest the CBE must pay.

The Board then channels its savings on interest costs back to the schools, in proportion to the amount each contributed to the overall account. This gives the schools better-than-average returns on their money, at no additional cost to the CBE taxpayer.

The Carleton Board of Education Committee of the Whole (Budget)

Public meetings on the Board's 1990 budget will be held in the Board Room, Carleton Board of Education, 133 Greenbank Road, Nepean, at 7:30 p.m. on the following dates:

Tuesday, March 20

Monday, March 26
Public briefs to the budget

Thursday, April 5

Tuesday, April 17
If required to finalize budget matters

Monday, April 23
Formal approval of budget.

(613) 721-1820

CARLETON BOARD OF EDUCATION

133 Greenbank Road • Nepean • Ontario • K2H 6L3

Dollars and $ense

A financial overview of the Board's operations

June 1989

Carleton Board of Education, 133 Greenbank Road, Nepean, Ontario K2H 6L3 721-1820

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LOOKING AT THE WHOLE PICTURE

A unique juggling act often evolves on a Board of trustees. We're constantly juggling an amazing number of priorities in our attempts to provide the best possible education for each of our students, and to be responsible trustees to our taxpayers. At any one time, we may have to deal with such issues as: schools with overcrowded conditions; schools with declining enrolments; aging facilities; provincial funding; new school programs; new legislated initiatives; the list goes on and on.

As we sit at the Board table and discuss these issues, we have to look at the whole picture across the system, and sometimes make difficult decisions.

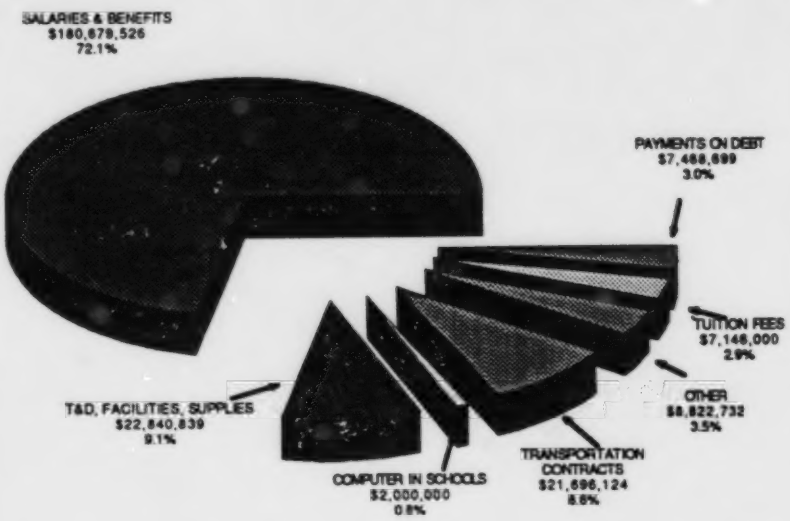
This budget year was a particularly tough one. Although we've reduced expenditures in many areas, we made a conscious decision to distribute this publication about the budget. It's part of our commitment to effective communications with the communities we serve.

We've tried to put the budget into perspective, and give a sense of the overall picture. We hope it helps explain the budget process, and its impact on our schools, and your tax bills.

Two-way communication is always the most effective. We welcome your calls or letters on this publication, or on any other aspect of the Carleton public school system.

Derek A. Walter
Chairman

MAJOR EXPENDITURES



TOTAL - $250,653,920

EDUCATION PROPERTY TAXES BY MUNICIPALITY*

	1989 Average School Taxes	1988 Average School Taxes	Average Increase	Mill Rate Increase
Cumberland	$1,047	$913	$134	14.69%
Gloucester	$873	$763	$110	14.36%
Goulbourn	$973	$843	$130	15.41%
Kanata	$799	$695	$104	14.99%
Nepean	$860	$775	$85	10.93%
Osgoode	$864	$744	$121	16.21%
Rideau	$968	$836	$132	15.82%
West Carleton	$703	$596	$107	17.98%
CBE AS A WHOLE	$898	$795	$102	12.87%

* for homes with a $100,000 market value

1989 OPERATING BUDGET $250,653,920

Building a $250 million-plus budget to provide almost daily services to over 43,000 regular day school students and 20,000 night school registrants, is no small task. To approve the 1989 budget for the Carleton Board of Education, trustees had to balance the needs of our students with the concerns of our taxpayers.

The recommended budget was presented to the Board at its first budget meeting on April 11, 1989. It included a "base budget" developed by Board staff to maintain the same level of service to schools and departments as the previous year, and initiatives to begin or expand services.

The Board held four public Committee of the Whole (Finance and Administration) meetings and heard briefs in support of specific community projects.

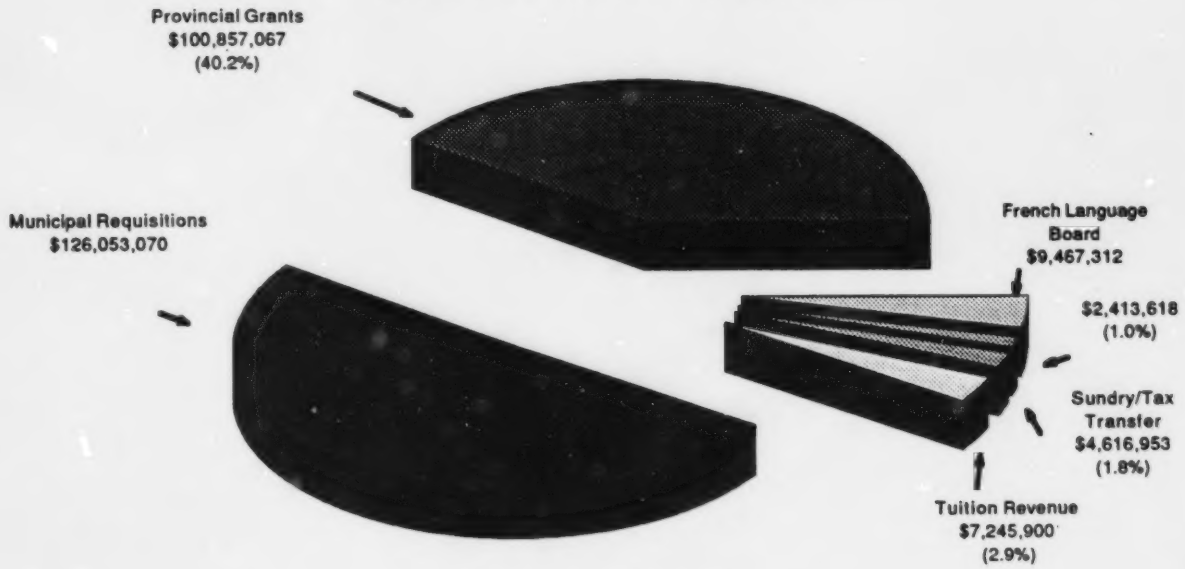
Before approving the 1989 budget, the Board faced a series of difficult decisions as a result of further cutbacks in provincial funding of public education.

The C.B.E. spends about 95% of its budget directly on services to students. If the Board is to continue to provide a quality education for each student, the shortfall in provincial revenue has to be offset with a local municipal tax increase, together with financial restraint and reductions in some areas.

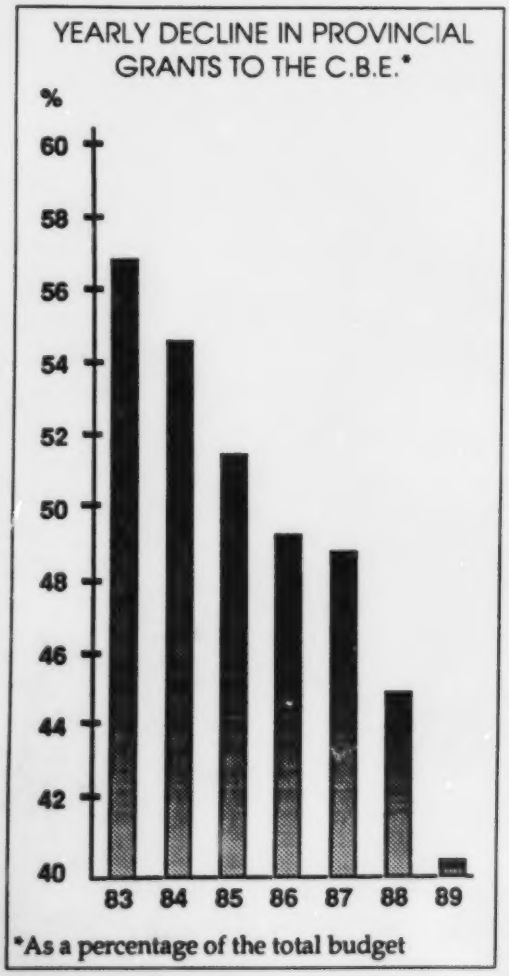
No significant new items were included in the 1989 budget, other than some provincial government initiatives. Several operating accounts were reduced and some services were reduced, for example transportation for secondary school students.

The budget process ended on May 1, with the approval of the 1989 operating budget of $250,653,920.

C.B.E. SOURCES OF REVENUE



TOTAL - $250,653,920



*As a percentage of the total budget

A 5 % DROP

PROVINCIAL FUNDING DIMINISHES

The major issue facing the Board in establishing the 1989 operating budget was the further, significant reduction in the level of financial support received from the provincial government by way of grants. The level of grant support has steadily eroded, from a high of 65% in the mid 70's, to the present level of 40%. In the last seven years, grants have dropped by over 16%. More and more of the cost of running our public schools must be picked up by the local residents through their property taxes. This year's drop was the largest ever, netting out at 5%. Before calculating normal increases in the costs of goods and services required by the Board, $60.00 has to be added to each local tax bill on the average home to account for the shortfall in grants.

At the same time as the funding level declines, the province requires local school boards to offer more services. This trend is not unique to the Carleton Board. It 's being felt in many school systems throughout Ontario, large and small, urban and rural. Trustees from across Ontario have petitioned for a reversal of this distressing trend. They believe that unchecked, the cutting of funding for public education will eventually jeopardize the ability of local school boards to maintain programs wide enough and deep enough to prepare young people to enter the world of work, or post-secondary education, in the twenty-first century.

In its 1989 operating budget, the Carleton Board has trimmed expenditures in many areas, and cut out all but a few "new initiatives." It has launched a study of all "non-compulsory" programs, services and standards, to determine what other budget-cutting measures might be needed in 1990 and beyond, as the C.B.E. tries to maintain essential services to students while faced with the inexorable decline in provincial grants.

THE GOOD AND THE BAD SIDE OF GROWING PAINS

The Carleton education system is one of the few school systems in Canada which continues to grow in enrolments, both in regular day school and through continuing education. This growth brings both benefits and stress.

Growth makes it possible to bring new people into the organization, and maintain a good mix of new skills and knowledge, with experience and maturity. Over the last twelve months, we have lost about 250 people through retirement and resignations, including many senior principals. During the same period, 200 academic and 130 administrative and support staff have joined our ranks, bringing the total to over 4,000. Of the original 2,000 people who joined the Board's staff in 1969, less than one quarter are still with the Board. Over the next ten years, we project almost 2,000 new people will join the Board's work-force, to replace staff who will leave for one reason or another, and to handle continued growth in enrolments.

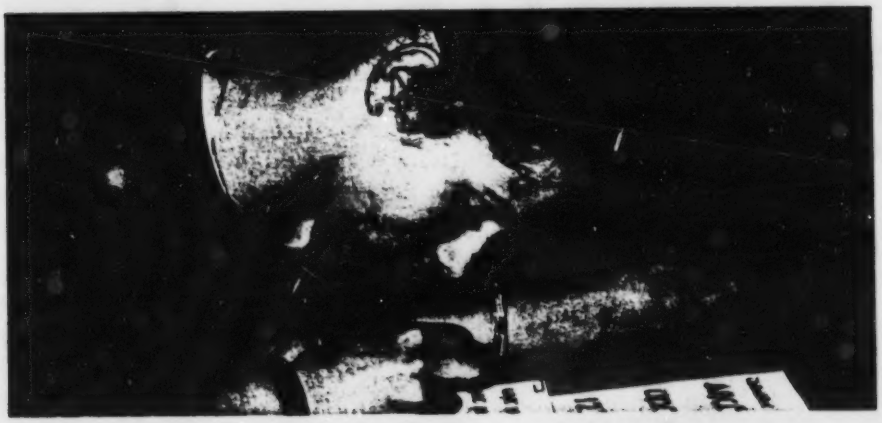
Growth also means we can add new state-of-the-art facilities, such as the new Mary Honeywell Elementary School to be opened soon in Barrhaven. More schools are on the drawing boards, although we are increasingly concerned about the lack of funding from the provincial government for new facilities. This on-going struggle with the Ministry of Education seems only to get worse as years go by. Since the Board first began in 1969, it has added about forty schools or major additions to our system. In the next ten years, provided funding is available, we project the need for another twenty major construction projects.

System growth provides opportunities for personal growth and career development, and to be on the leading edge of new ideas, new services, and new programs for students.

On the down-side of growth is the very visible profile of over 170 portable classrooms spread throughout our jurisdiction, and the need to adjust school attendance boundaries almost annually to balance enrolments with facilities, or as new schools are added. It is sad but true, that even as new schools are being built to serve the high-growth areas, declining enrolment in the more established areas has forced the Board to consolidate school programs and close down or convert some schools.

Coping with growth takes a heavy investment of time, energy and resources, and can result in a feeling of instability and insecurity, especially when it impacts at the local school level. Ottawa-Carleton is recognized more and more as one of the best rural/suburban/urban centres in the nation, and around the world. We can expect increasing numbers of people to move into the region to benefit from its many social, economic, recreational and educational assets. We will continue to face the challenge of managing growth well into the future, trying to capitalize on the opportunities this affords us, and to minimize disruptions.

Lyle K. MacLennan
Director of Education



LOT LEVIES ON NEW HOMES

In its 1989 Budget the provincial government announced it will allow school boards to use "lot levies" (a fee charged against every new home built) to raise funds locally for new schools. While this may have some merit, it also raises concerns about driving up the cost of new homes beyond the level of affordability for many, and in particular first-time home buyers. It also raises serious philosophical questions about the fundamental right to public education, equitably, regardless of personal economic status.

These are serious questions the Board will be reviewing over the next several months.

A SEPARATE BUDGET

FINANCING NEW SCHOOLS

The funding for new school buildings and major additions does not come directly from the Board's operating budget. New construction is funded separately, on a shared basis, with grants from the Ministry of Education. Until 1989, the Ministry funded approximately 75% of the estimated amount of new school costs. Boards of education were responsible for the remaining amount. The C.B.E.'s share is paid from the operating budget through the Fiscal Management Program.

Each year, in the fall, the Board submits a list of projects to the Ministry of Education, requesting capital funding, in a Capital Expenditure Forecast (CEF). The Ministry designates which project will receive funding, and what year the money may be used. This year's request, submitted in 1988, for new facilities and sites was $41,974,000.

On April 21, 1989, while the Board was still deliberating its own operating budget, the Ministry of Education announced the funding for new schools across the province. The Carleton Board of Education received only $16 million spread over the next three years.

1990	Castor Valley Elementary School addition	$2,500,000
	Cumberland secondary school site purchase	$950,000
1991	Castor Valley Elementary School addition	$2,500,000
1992	Castlefrank Elementary School (Phase II)	$3,000,000
	Cumberland secondary school (Phase I)	$7,000,000

The province also reduced its share of the funding of each project from 75% to slightly over 60%. This means local taxpayers will pick up 40% of the approved costs of all new schools — a shift of over 15% to local tax bills.

As an emergency item, the Board is looking into alternative ways of addressing critical space shortages in high-growth areas. Even with the approved new spaces, the C.B.E. will still have students housed in portable classrooms - enough to fill ten new schools.

1989 NEW SCHOOL FUNDING REQUESTS

Of the $41.9 million in capital funding requested for 1989, six essential projects alone totalled $39.5 million.

- Chapel Hill Elementary School (Phase II)
- Castlefrank Elementary School (Phase II)
- Castor Valley Elementary School addition
- additional elementary school in the Bridlewood community
- additional elementary school in the Stittsville community
- a secondary school in Cumberland

The balance of the capital requests, $2.47 million, was for renovations, roof replacements, provision for physically-challenged students, and conversion of existing space for junior kindergarten facilities.

WHAT'S NEW?

New initiatives are new programs, staff positions, equipment or expanded services that were not a part of the general operation in the previous year. Staff prioritized and screened requests of over $8 million for new initiatives from schools, departments and the public, and made recommendations to the Board.

The only new programs authorized by the Board are funded with incentive grants from the Ministry of Education. Of $3.3 million approved for new initiatives, the C.B.E. will receive provincial grants of $2.4 million. All other new initiatives recommended by staff, were not approved by the Board.

NEW INITIATIVES FOR '89

Computers

The computer-to-student ratio at the secondary level will be approximately 24:1 by September 1989 to meet the Business and Computer Science curriculum guidelines established by the Ministry of Education. The C.B.E. will receive $1.2 million in incentive grants.

$1,717,430

Class Size Targets in Grades 1 and 2

The province is committed to lower class sizes in primary grades. The class size target for September 1989 is 22.0, down from 24.6 in 1988. The province has not indicated if funding for this program will be ongoing.

$831,000

Textbooks

The Ministry of Education has revised curriculum guidelines for Grades 7 and 8 subjects. Most of the textbooks currently used will have to be replaced over the next three years, beginning this year.

$300,000

Learning Materials

Again, the Ministry is encouraging school boards to update instructional materials, and is providing funding to help purchase globes, maps, etc.

$265,100

Intermediate Science Education

To improve science education for intermediate students, the province gives incentive funding for teacher training and laboratory equipment.

$118,500

Workplace Hazardous Materials Information System

Legislation passed by the provincial government requires all hazardous materials in the workplace to be correctly labeled, and mandatory training programs provided for staff. Employers are expected to pick up the full cost of implementing this legislation.

$100,000

Speech Language Pathologist

As the only local new initiative, a speech language pathologist will be hired to assist language-impaired children and to provide an equitable level of service across the system.

$18,608

TOTAL OF NEW INITIATIVES $3,350,638

FISCAL MANAGEMENT PROGRAM

A RESPONSIBLE APPROACH TO REDUCE DEBT

In 1983 the Carleton Board implemented a "fiscal management program" to:

- reduce its dependence on borrowed funds;
- minimize the impact of fluctuating interest rates on the mill rate; and
- end fluctuations in year-to-year mill rates brought about by the timing of the construction of new schools.

The objective is simply to get out and stay out of debt.

The major components of the fiscal management program are:

- setting funds aside each year for the purchase of new school sites and to pay the Board's share of the construction costs of new schools;
- financing a 6-year program for the replacement of existing trucks, tractors and mowers; and
- financing the purchase of major equipment items.

This program allows the Board to pay for new school construction through short-term bank loans, without the use of long-term debentures (mortgages) and associated interest costs. The fiscal management program accounts for $4.3 million of the $7.5 million allocated this year for payments on debt (indicated on the chart on page 2). The remainder ($3.2 million) is used for leasing vehicles and equipment, for rental properties, for interest, for bank charges, and for debt repayment.

In 1989, only 1.7% of the operating budget is needed to pay outstanding debt — 2.2 cents of every tax dollar collected at the local level. By contrast, the Federal government spends 30 cents of every $1.00 towards the national debt.

With assets of over $350,000,000.00 and a total outstanding debt in 1989 of only $13 million, the C.B.E.'s fiscal management policy is paying long-term dividends. The Carleton Board of Education is committed to continuing this responsible approach to managing public funds.

100,000+ hours each year

COMMUNITY USES SCHOOLS

While only 30% of Carleton Board ratepayers actually have students in the school system, many people benefit by using school facilities after regular hours. The C.B.E. continues to provide gymnasiums, meeting rooms, sports fields and classrooms for a broad cross-section of community use. It has agreements with most municipalities to share community and school facilities.

Community groups, or locally-sponsored activities (especially if they involve children) generally use the facilities free of charge, although commercial groups pay a fee. Last year community groups used C.B.E. facilities for over 100,000 hours. Most organizations used the facilities free of charge, or on a minimal cost-recovery basis.

HALF-MILLION $ SAVING

TRANSPORTATION REDUCED

The Carleton Board provides transportation for more than 30,000 students every day on over 800 school bus routes and OC Transpo where available. Providing this service will cost over $21 million in 1989 with approximately 33% of the cost paid from local tax dollars.

As of September 1, 1989, transportation for secondary school students will be provided only if they live 2.4 kilometres (1.5 miles) or more from school, an increase from 1.6 kilometres (1 mile).

Transportation for students in Grades 1-8 will continue to be provided if they live 1.6 kilometres (1 mile) or more from school. Junior and Senior Kindergarten students receive transportation if they live 0.8 kilometres (0.5 mile) or more from school.

This change at the secondary schoo' level will reduce annual transportation costs by approximately $500,000.

A BLUEPRINT FOR THE 1990'S AND BEYOND

In good times, or in bad, if we are to succeed in our mission of providing the best possible education to all of our students, we must have a clear picture of where we are going, and specific plans to get there. "Strategic planning" is like planning a trip. You need to know where you are going, know what resources you have to get you there, and have a map with alternative routes should some unforeseen obstacle block the road.

As an organization, the Carleton Board of Education has tried to be a planned, forward-looking enterprise since it first began in 1969. It has used a variety of means to do this, including the establishment of system-wide corporate goals, and through goal-setting at the local school or department, or individual staff member level.

These endeavours have been successful in many ways; however, when setting its last series of corporate goals, the Board decided to take a more comprehensive look at the whole planning process and future challenges. Given the serious impact of the decline in provincial grant support for public education in Carleton, this re-examination around strategic issues is all the more essential.

As an initial step in the process, a "Futures Team" was formed with broadly-based representation. Included in the group were representatives of Teachers' Federations, administrative staff groups, principals, vice-principals, managers, students, parent associations, business and industry, senior staff and the Board itself.

The Futures Team spent two and a half days in an off-site location with an educational planning consultant to review and consolidate a series of "inputs" on the Board's internal and external environment. These inputs were drawn from a number of questionnaires which had been completed prior to the team's deliberations.

The ground work laid by the Futures Team was then given to the Board's Executive Council to develop specific plans to guide the Board's operations over the next three to six years. All of this work then went to the Board of Trustees in a three-day session from May 5 to 7.

Trustees generated a broad strategic planning framework, setting directions for the next six to twelve years, with preliminary indicators for corporate goals for the next three years. The strategic plan will be refined over the coming months and then published and distributed, with the specific goals for the 1989-92 school years.

Living in an environment of constant change and instability, and with limited resources, we cannot assume that today's plans will meet tomorrow's challenges. Strategic planning will not make decisions any easier; however, it can provide a framework to help the Board try to anticipate and lead change, rather than simply react to events.

STATISTICAL INFORMATION

	1969	1989*	2009**
Elementary Students	20,000	27,101	40,000
Secondary Students	8,000	16,013	25,000
Total Enrolment	28,000	43,114	65,000
Elementary Schools	46	64	80
Secondary Schools	6	17	25
Total Schools	52	81	105
Total Staff	1,950	4,300	6,500
Operating Budget	$25 M	$250 M	$2,500 M

* April 30, 1989 figures

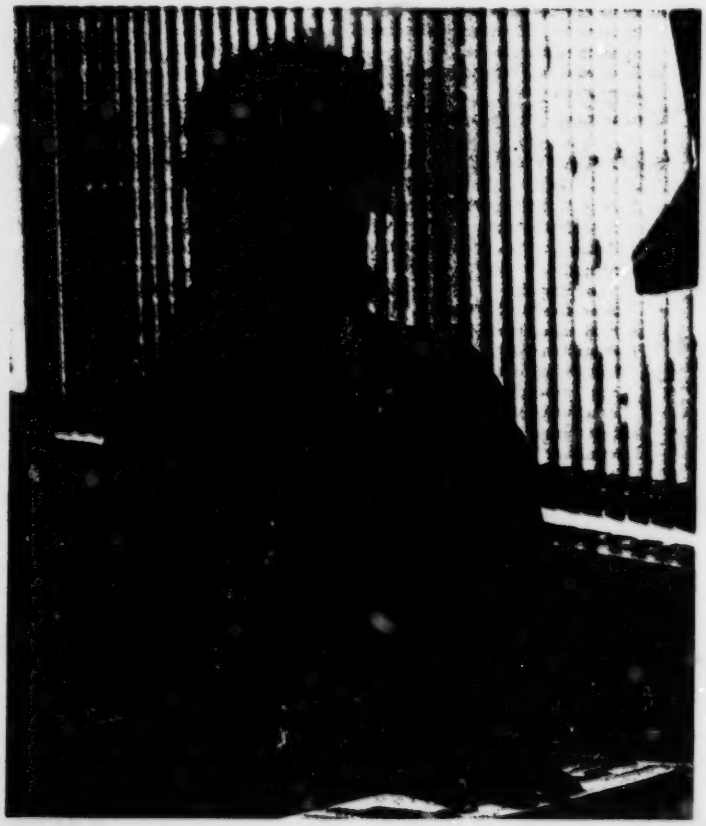
** Potential numbers if current growth trends continue

CELEBRATING 20 YEARS OF SERVING STUDENTS

Although we are planning for the next twenty years, the Board is proud to be celebrating its 20th year of operation in 1989. Birthday celebrations took place in our schools and administrative offices during the spring of this year. Our students wrote special songs, designed posters and banners, as well as our 20th Anniversary logo. It was an opportunity to commemorate the many achievements of our students and our staff, throughout the years.

It also gave us the impetus to look ahead. Some of the students currently in our elementary schools will be graduates of the next century. As we celebrate our past, and look to our future, we will continue to fulfill our Mission Statement.

To develop and provide to each student, regardless of age, an education of the highest quality in a positive environment, with caring and dedicated staff members.



Celebrating 20 years of public education!

REPORT AND FINANCIAL STATEMENTS - DECEMBER 31, 1988

AUDITORS' REPORT

The Trustees of The Carleton Board of Education

We have examined the Revenue Fund and Capital Fund balance sheets of The Carleton Board of Education as at December 31, 1988 and the Elementary and Secondary Revenue Funds statements of operations, the Capital Fund statement of operations and the Revenue Fund statement of reserves for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of The Carleton Board of Education as at December 31, 1988 and the results of its operations for the year then ended in accordance with th accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Ottawa, Ontario,
March 17, 1989

Touche Ross & Co.
Chartered Accountants

REVENUE FUND - BALANCE SHEET AS AT DECEMBER 31, 1988

ASSETS	1988	1987
Cash	$ 19,425	$ 17,225
Investments, at cost	88,005	102,841
Prepaid expenses	601,974	673,544
Accounts receivable		
Municipalities	3,349,548	3,286,622
Other school boards	4,135,620	2,725,936
Government of Ontario	10,557,889	10,347,746
Other	2,012,110	711,936
Due from Capital Fund	8,340,735	2,076,767
	$ 29,105,306	$ 19,942,617
LIABILITIES AND RESERVES		
Liabilities		
Bank indebtedness	$ 9,423,863	$ 1,664,915
Accounts payable		
Other school boards	1,738,793	245,000
Trade payables and accrued liabilities	13,742,319	9,813,363
Deferred income	245,594	47,174
	25,150,569	11,770,452
Contingent liabilities (Note 3)		
Trust funds	290,168	156,778
Reserves	3,664,569	8,015,387
	$ 29,105,306	$ 19,942,617

ELEMENTARY REVENUE FUND - STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
Expenditure		
Instruction		
School programs	$ 78,488,851	$ 69,996,537
Tuition fees to other boards	1,528,181	1,285,225
Instructional support	7,833,144	7,406,711
Plant facilities		
Management, custodial and maintenance	13,370,733	12,054,388
Capital expenditures	5,129,343	3,525,065
Debt charges on capital borrowing (Note 5)	615,015	686,386
Student transportation	13,940,118	12,778,151
Governance	985,172	859,933
Administration	4,332,249	3,906,562
Other: Write-off of taxes	787,006	503,903
Provision for reserves	3,959,097	1,738,173
Other items	1,474,377	897,389
Capital expenditures totally offset by grant	5,200,665	4,104,716
Total expenditure	$ 137,643,951	$ 119,743,139
Revenue		
Government of Ontario:		
General legislative grants	$ 58,387,912	$ 55,425,048
Assistance - cost of education	564,055	678,070
Capital grants	5,200,665	4,104,716
Local taxation	63,178,362	55,562,635
Tuition fees	698,977	646,422
Sale of sites	1,234,608	-
Other revenue	3,373,858	1,371,038
Transfer from reserves for working funds	5,005,514	1,955,210
Total revenue to fund expenditure	$ 137,643,951	$ 119,743,139

CAPITAL FUND - BALANCE SHEET AS AT DECEMBER 31, 1988

ASSETS	1988	1987
Accounts receivable	$ 574,074	$ 85,167
Capital outlay to be recovered in future years	16,154,210	10,108,378
	$ 16,728,284	$ 10,193,545
LIABILITIES		
Accounts payable and accrued liabilities	$ 2,730,226	$ 1,111,628
Due to Revenue Fund	8,340,735	2,076,767
Net long-term liabilities (Note 4)	5,657,323	7,005,150
	$ 16,728,284	$ 10,193,545

CAPITAL FUND - STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
Capital expenditure		
Buildings	$ 25,844,392	$ 13,295,544
Furniture and equipment	4,160,858	1,840,123
School sites (including improvement of sites)	1,749,478	1,519,782
Less: Federal sales tax refund	(574,074)	(86,116)
	31,180,654	16,569,333
Capital financing		
Capital out of revenue	23,786,994	18,815,049
Excess of capital expenditure over capital financing (capital financing over capital expenditure) for the year	7,393,660	(2,245,716)
Unfinanced capital expenditures, beginning of year	3,103,227	5,348,943
Unfinanced capital expenditures, end of year	$ 10,496,887	$ 3,103,227

SECONDARY REVENUE FUND - STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1988

	1988	1987
Expenditure		
Instruction		
School programs	$ 72,238,170	$ 64,991,061
Tuition fees to other boards	6,932,826	6,741,560
Instructional support	3,535,587	3,327,549
Plant facilities		
Management, custodial and maintenance	10,261,689	9,462,976
Capital expenditures	4,831,568	5,079,439
Debt charges on capital borrowing (Note 5)	1,334,451	1,382,185
Student transportation	7,578,375	6,553,017
Governance	780,369	627,840
Administration	3,842,380	3,416,909
Other: Write-off of taxes	571,279	365,202
Provision for reserves	1,725,392	1,446,924
Other items	1,256,229	716,692
Capital expenditures totally offset by grant	5,608,858	3,545,085
Total expenditure	$ 120,497,173	$ 107,656,439
Revenue		
Government of Ontario:		
General legislative grants	$ 48,093,798	$ 49,186,682
Assistance - cost of education	195,652	211,199
Capital grants	5,608,858	3,545,085
Local taxation	50,308,392	45,213,064
Tuition fees	9,505,256	6,397,000
Sale of sites	29,028	57,440
Other revenue	1,714,591	1,171,297
Transfer from reserves for working funds	5,041,598	1,874,672
Total revenue to fund expenditure	$ 120,497,173	$ 107,656,439

REVENUE FUND - STATEMENT OF RESERVES FOR THE YEAR ENDED DECEMBER 31, 1988

	1988			1987		
	Capital Reserve	Working Fund Reserve	Total Reserves	Capital Reserve	Working Fund Reserve	Total Reserves
Balance as at January 1						
Elementary	$ -	$ 2,443,788	$ 2,443,788	$ -	$ 2,660,825	$ 2,660,825
Secondary	138,872	5,432,727	5,571,599	130,091	5,860,475	5,990,566
	138,872	7,876,515	8,015,387	130,091	8,521,300	8,651,391
Transfers to operations during the year						
Elementary	(2,561,726)	(2,443,788)	(5,005,514)	-	(1,955,210)	(1,955,210)
Secondary	-	(5,041,598)	(5,041,598)	-	(1,874,672)	(1,874,672)
	(2,561,726)	(7,485,386)	(10,047,112)	-	(3,829,882)	(3,829,882)
Interest on reserves earned during the year						
Secondary	11,804	-	11,804	8,781	-	8,781
Provision for reserves during the year						
Elementary	3,362,001	597,096	3,959,097	-	1,738,173	1,738,173
Secondary	-	1,725,393	1,725,393	-	1,446,924	1,446,924
	3,362,001	2,322,489	5,684,490	-	3,185,097	3,185,097
Balance as at December 31						
Elementary	800,275	597,096	1,397,371	-	2,443,788	2,443,788
Secondary	150,676	2,116,522	2,267,198	138,872	5,432,727	5,571,599
	$ 950,951	$ 2,713,618	$ 3,664,569	$ 138,872	$ 7,876,515	$ 8,015,387

NOTES TO FINANCIAL STATEMENTS - DECEMBER 31, 1988

1. Accounting principles

The financial statements have been prepared by the Board using accounting principles that are prescribed by the Ministry of Education and are considered appropriate for Ontario School Boards. These principles are in accordance with generally accepted accounting principles except as follows:

a) Accrual accounting
The accrual method for reporting revenue and expenditure has been used except for:
i) principal and interest charges are not accrued from the due date of payment to the end of the fiscal year;
ii) no provision is made for sick leave benefits accruing over the working lives of employees.

b) Fixed assets

The cost of additions to fixed assets is charged to current expenditure except when it is financed by long-term debt. Principal and interest charges on net long-term liabilities are included in expenditure of the period in which the charge becomes due.

Fixed assets described as "capital outlay to be recovered in future years" are included in the balance sheet to the extent of the related net long-term liabilities and temporary financing outstanding at the end of the fiscal year.

c) Provision for reserves and reserve funds

Reserves appropriated for general or specific purposes are charged or credited to revenue fund operations in the year appropriated or drawn down. As required by the Ministry of Education, interest is credited on capital reserve balances.

2. Allocation of costs to panels

Expenditures incurred relating directly to a specific panel have been charged to that panel. All common costs have been allocated between the elementary and secondary panels in accordance with allocation procedures established by the Ministry of Education.

3. Commitments and contingent liabilities

a) The Board had entered into commitments for capital expenditures on new school facilities amounting to approximately $7,400,000 at December 31, 1988.

b) Under the sick leave benefit plans, unused sick leave can accumulate and employees (under certain conditions) may become entitled to a cash payment when they leave the Board's employment. The contingent liability for these accumulated unused sick days amounts to approximately $37,016,997 as at December 31, 1988 (1987 - $34,472,000).

c) In the City of Nepean several land owners have appealed the local property assessment of certain multi-residential buildings. This appeal was successful in County Court. The City of Nepean, the Carleton Board of Education and others are currently appealing the County Court decision to the Ontario Municipal Board. The amount for which the Board may be liable could be significant. However, an estimate of this amount cannot be determined at this time. Accordingly, no provision for any liability has been made in these financial statements.

4. Net long-term liability repayments

Included in the net long-term liabilities of $5,657,323 outstanding at December 31, 1988 are repayments of principal of $3,986,951 on debenture debt due over the next five years. Principal and interest to be paid and charged to operations over the next five years are as follows:

	Principal	Interest	Total
1989	$ 1,099,446	$ 494,663	$ 1,594,109
1990	843,962	402,892	1,246,854
1991	799,107	329,744	1,128,851
1992	732,604	268,353	1,000,957
1993	511,832	215,675	727,507
	3,986,951	$ 1,711,327	$ 5,698,278
Subsequent years	1,670,372		
	$ 5,657,323		

5. Debt charges

Debt charges reported in the Elementary and Secondary Revenue Funds statements of operations include principal and interest payments as follows:

	Elementary	Secondary
Principal payments on debenture debt	$ 437,324	$ 910,503
Interest payments on unmatured debenture debt	177,781	423,948
	$ 615,105	$ 1,334,451

6. Ontario School Board Insurance Exchange

The Board joined effective January 1, 1987, for a five-year period, the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licenced under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks.

7. Pension Plan Costs

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System which is a multi-employer final average pay contributory plan. Employer contributions made to the plan during the year by the Board amounted to $1,237,951 ($1,078,545 in 1987). Those amounts have been included in employee benefits expense in the Schedule of Expenditure.

Not shown in the financial statements of the Board are the employer's contributions to the Teachers' Superannuation Fund. The funding for such is provided by the Provincial Government.

6

"TAX FACTS" - COMPARISONS OF AVERAGE ANNUAL EDUCATION TAX IN ONTARIO AND OTHER ANNUAL CONSUMER TAXES AND HOUSEHOLD COSTS

(STORMONT, DUNDAS AND GLENGARRY BOARD OF EDUCATION)

TAX FACTS

The following facts concerns a couple who have lived in the same 1300 square foot bungalow in Ottawa from 1969 to the present. We read in the Citizen that Ottawa's educational system is "extravagant". Here are some startling facts from this couple's files. They have every bill that they ever paid.

1970

School Taxes - $323.43

Fuel oil	600 gal. @ 19.5 cents per gal.	$117.00
Hydro	25000 kwhr @ 17 cents per Kwhr	175.00
Water	20000 cu. ft. @ 34 cents per 100 cu. ft.	68.00
	Total of these utilities in 1970	$360.00

1989

School Taxes - $1121.75

Fuel oil	600 gal. @ $1.45 per gal.	$ 870.00
Hydro	25000 Kwhr @ $5.29 per Kwhr	1322.50
Water	20000 cu. ft. @ $3.22 per 100 cu. ft.	644.00
	Total of these utilities in 1989	$2836.50

From this sample, from 1970 to 1989

1. Education taxes have increased by 3.47 times
2. The cost of the three utilities has increased by 7.88 times
3. The cost of fuel oil plus hydro has increased 7.5 times

Note that the cost of utilities has increased more than two times as fast as the cost of Education has in Ottawa.

IN CONCLUSION, EDUCATION IS THE MOST VALUABLE AND RELATIVELY, THE LEAST EXPENSIVE OF EITHER TAXES OR COMMODITIES.

Roy Hastings
Chairman of the Board

TAX FACTS

In reply to such quotes as "trustees are responsible for double digit increases" or "education tax increase should be zero", please consider:

1. The average annual education tax in Ontario is $651.00 per household.

2. I paid $732.60 in gasoline taxes last year.

3. I paid $650.00 in Provincial Sales Tax in 1989.

4. The average annual cost per household for a two week vacation is more than $700.00.

5. A smoker who smokes five packs per week pays $772.42 per year in cigarette taxes.

6. I have received notice that the increase in the deduction for income tax from my Teachers' Pension will be $684.96 more in 1990 than it was for 1989.

These facts show that education taxes are among the lowest taxes that an average household in Ontario has to pay. I'd like to challenge each household to do "TOTAL TAX FACTS" for your own household. I predict that more than 95% of the households in Ontario will find that the Education Taxes is less than 10% of the total taxes that they pay.

7

ACTIVITIES FOR TRUSTEES

(TORONTO BOARD OF EDUCATION)

CHECKLIST

The following is a list of suggestions for Trustees to undertake in order to ensure that as many people as possible are informed about education financing, their role in funding Toronto's public elementary and secondary schools, and how to pressure the provincial government to keep its election promise to increase funding for education.

1. Send out a newsletter devoted to financing of education to your Ward - to be distributed by students. Copy is provided along with funding for this newsletter.

2. Formally invite interested individuals and groups such as parents, teachers, or ratepayers to the **Public Forum to be held on April 18 at the TBE building**. Refreshments will be served at 7:00 pm. The presentation will begin at 7:30 pm.

3. Take every opportunity to speak about education financing. Notes on funding provide a quick explanation of the financing of public education. Distribute fact sheets whenever possible.

4. Encourage your community and neighbourhood newspapers to write stories about education financing and what it means in your Ward.

5. Send letters-to-the-editor to your community newspapers as well as the dailies. Sample letters are included in the Trustees' kit.

6. Drop boxes will placed at all of the schools so that parents etc. have an opportunity to drop off the coupon on the bottom of the fact sheets. These should be checked periodically.

7. Arrange tours with PTA members and your local MPP of a school in your area. The purpose of such a tour is to apply pressure to the MPP and to show him/her current conditions such as overcrowding.

8. Help lobby your councillors at the **meeting with the Mayor and councillors to be held on April 4 at the Board building.**

SAMPLE LETTER TO THE EDITOR #1 - FROM TRUSTEES

To the Editor:

This year, like the past couple of years, property taxpayers will be shocked when they open their tax bill. Once again property tax increases will be in the double-digit range. One of the reasons for this jump in taxes is the way in which public schools in Toronto are funded.

In 1975 the province paid 60 percent to Boards of Education as its share of funding for Ontario schools and 35 percent to public Boards in Metro Toronto. For 1990 the province will pay nothing towards the costs of running Toronto's public elementary and secondary schools. That means homeowners and tenants will have to pay the entire bill for Toronto schools through property taxes and rents.

The Toronto Board of Education believes this is simply unfair. We believe it's time David Peterson lived up to his 1985 election promise to increase the province's share of funding public education to 60 percent. Our children are worth it.

Name
Address
Phone Number

SAMPLE LETTER TO THE EDITOR #2 - FROM TRUSTEES

To the Editor:

When most of us think of spring we think of budding trees, sunshine and blooming flowers. Then, the tax bill arrives. There is nothing like a double-digit property tax increase to dampen the joys of spring.

This year, like other years, property taxpayers in Toronto can expect a significant increase in their taxes for 1990. Part of the reason for the increase is the way in which public schools in Toronto are funded.

In 1975 the provincial government contributed 35 percent to the public school boards in Metro Toronto. Since then the contribution has continued to decline. For 1990 the province will pay nothing towards the cost of running Toronto's public elementary and secondary schools.

David Peterson and his government say that Metro public boards come from a rich tax base and should be able to fund our schools through property taxes. What they don't say is that 70 percent of the businesses and corporations in Toronto have appealed their tax assessment. Many of them have been successful in their appeals, which means that the tax burden falls on homeowners and tenants.

The Toronto Board of Education believes it's time the provincial government starts paying its fair share to educate our children and give taxpayers a break.

Name
Address
Phone Number

SAMPLE LETTER TO THE EDITOR #3 - FROM TRUSTEES

To the Editor:

Most tenants do not realize that they pay, through their rents, a portion of property taxes levied against their landlords. Like homeowners, tenants have as much at stake when the property tax bill arrives this spring. In fact tenants probably have more at stake since the average tenant living in a building with seven or more units pays three times as much in property taxes through their rents than a family pays in a single family dwelling.

Each year for the past couple of years property tax bills in Toronto have increased by more than 10 percent. This year is no exception.

Part of the reason for this increase is the way in which public schools in Toronto are funded. In 1975 the province contributed about 35 percent to public school boards in Metro Toronto to run public schools. Since then the province's share of funding elementary and secondary schools has continued to drop. For 1990 the province will pay nothing towards the costs of running Toronto's public schools, which means property taxpayers, including tenants, will pay the whole bill for Toronto's schools.

The Toronto Board of Education believes this is unfair. It's time David Peterson lived up to his 1985 election promise to increase the province's share of funding public education to 60 percent. It's time homeowners and tenants were treated fairly.

Name
Address
Phone Number

SAMPLE LETTER

DEAR PARENTS:

This year, like the previous two years, Toronto property taxpayers can expect double-digit increases in their tax bills. One of the reasons for this significant increase is the way in which our public schools are funded in Metro Toronto.

In 1975 the provincial government contributed about 35 percent to the cost of running public elementary and secondary schools in Metro Toronto. Since then the province's share of funding for education has continued to drop. In 1990 the province will contribute nothing towards the cost of running Toronto schools which means homeowners and tenants will bear the full financial burden of public education in Toronto.

The Toronto Board of Education believes that the province should share the costs of public education in Toronto.

During the next few weeks I intend to inform homeowners and tenants alike about the lack of provincial government funding and encourage you and your neighbours to join with us in pressuring the province and the Premier to honour his 1985 election promise to increase provincial funding for public education to 60 percent.

Please don't forget to fill in the coupon on the back. I urge you to attend the Public Forum on Education Funding in the auditorium at the Education Centre on April 18, 1990 at 7:30 p.m.

8

INVOLVING YOUR SUPPORTERS PETITIONS AND FACT SHEETS FOR PARENTS/RATEPAYERS DEMONSTRATING DISSATISFACTION WITH PROVINCIAL FUNDING LEVELS

(TORONTO BOARD OF EDUCATION)

TORONTO BOARD OF EDUCATION

155 COLLEGE STREET,
TORONTO, CANADA,
M5T 1P6
(416) 598-4931

HOMEOWNERS, TENANTS PAY ENTIRE BILL FOR TORONTO PUBLIC SCHOOLS

Educating our children may cost a lot of money but it is money well spent. It's a worthwhile investment in our future. It is simply unfair, however, that homeowners and tenants currently pay the entire bill for our schools.

NO PROVINCIAL SUPPORT

In 1975, the province paid 60 percent to Boards of Education as its share of funding for Ontario schools and 35 percent to public Boards in Metro Toronto. For 1990 the province is expected to pay nothing towards the costs of running Toronto's public elementary and secondary schools.

When David Peterson was elected in 1985 he promised to increase the provincial share of funding for public schools to 60 percent. He hasn't kept his promise. Since 1985 the province's share of funding for elementary and secondary schools has continued to drop. Homeowners and tenants will have to pay the entire bill for Toronto schools through property taxes and rents or cuts to school programming will have to be made. Tenants are particularly hard hit because property taxes are simply folded into their monthly rent. The tax burden for tenants is three times greater than it is for homeowners.

WHAT HAS HAPPENED?

David Peterson and his government say that we come from a rich tax base and should be able to fund our schools through property taxes. What they don't say is that 70 percent of the businesses and corporations in Toronto have appealed their tax assessment. Many of them have been successful in their appeals, which means that the tax burden falls on homeowners and tenants.

To make matters worse, David Peterson and his government supported Metro Council's market value assessment scheme, which is more bad news for tenants and homeowners.

WHAT CAN WE DO?

It's time David Peterson lived up to his 1985 election promise to increase the province's share of funding for public education to 60 percent. If you want to help ensure that the province pays its fair share for public education in Toronto call your Trustee at 591-8039 and find out how you can help, or leave the coupon below at your nearest public school.

Dear David Peterson:
We think it's time you kept your 1985 election promise to fund public education to 60 percent.

As homeowners and tenants we're tired of paying for the total cost of public education in Toronto.

We want money for our schools, now!

David Peterson:
KEEP YOUR PROMISE.
Our kids are counting on you!

Name: _____

Address: _____

TORONTO BOARD OF EDUCATION

155 COLLEGE STREET,
TORONTO, CANADA,
M5T 1P6
(416) 598-4931

HOMEOWNERS, TENANTS PAY TOTAL COSTS TO MAINTAIN TORONTO PUBLIC SCHOOLS

It costs a lot of money to keep Toronto's schools in good repair. Almost half of the schools are more than 35 years old and many are more than 50 years old. As buildings age they require additional care, more frequent repairs, and periodic renovation just to keep them operating. Each year for the next five years it will cost the Toronto Board about $50 million to upgrade our schools and to meet the demands for new space. After five years, it will continue to cost the Board about $25 million annually to just preserve the Board's buildings.

NO PROVINCIAL SUPPORT

In 1989, for example, the provincial government announced $900 million in grants to Boards of Education to build and repair schools. The Toronto Board of Education did not receive one nickel of that money, even though our schools are among the oldest in Ontario.

WHAT HAS HAPPENED?

David Peterson and his government say that we come from a rich tax base and should be able to fund our schools through property taxes. What they don't say is that 70 percent of the businesses and corporations in Toronto have appealed their tax assessment. Many of them have been successful in their appeals, which means that the tax burden falls on homeowners and tenants.

To make matters worse, David Peterson and his government supported Metro Council's market value assessment scheme, which is more bad news for tenants and homeowners.

WHAT CAN WE DO?

It's time David Peterson lived up to his 1985 election promise to increase the province's share of funding for public education to 60 percent. If you want to help ensure that the province pays its fair share for public education in Toronto call your Trustee at 591-8039 and find out how you can help, or leave the coupon below at your nearest public school.

Dear David Peterson:
We think it's time you kept your 1985 election promise to fund public education to 60 percent.

As homeowners and tenants we're tired of paying for the total cost of public education in Toronto.

We want money for our schools, now!

Name: _____

Address: _____

David Peterson:
KEEP YOUR PROMISE.
Our kids are counting on you!

TORONTO BOARD OF EDUCATION

155 COLLEGE STREET,
TORONTO, CANADA,
M5T 1P6
(416) 598-4931

PUBLIC SCHOOL FUNDING FACTS

1. The Toronto Board of Education receives no funding from the province to operate elementary and secondary schools.

True. Educating our children may cost a lot of money but it is money well spent. It's a worthwhile investment in our future. It is simply unfair, however, that homeowners and tenants currently pay the entire bill for our schools.

2. Property taxpayers are expected to pay the total cost for public schools in Toronto.

True. The provincial government has withdrawn its financial support for public schools in Toronto and expects local property taxpayers to pay the bills. Tenants are particularly hard hit because property taxes are simply folded into their monthly rent. The tax burden for tenants is three times greater than it is for homeowners.

3. Corporations aren't paying their fair share of property taxes.

True. Almost 70 percent of the businesses and corporations in Toronto have appealed their property tax assessments. Their success in winning these appeals is bad news for homeowners and tenants. No matter how you look at it, homeowners and tenants are paying more than their fair share of the cost of public education in this City.

4. The Toronto Board of Education doesn't spend enough money on its school buildings.

True. The Board does not spend enough money on the maintenance of its schools. Almost half of the 153 public schools in Toronto are more than 35 years old and many are more than 50 years old. It's not surprising that they require care, repair, and renovation. During the next five years, it will cost the Board about $50 million annually just to upgrade our aging facilities and to meet demands for new space requirements. After five years, it will continue to cost the Board about $25 million each year to preserve the Board's buildings.

The province provides no financial support. In 1989, for example, the provincial government announced $900 million in grants to Boards of Education to build and repair schools. The Toronto Board of Education did not receive one nickel of that money even though our schools are among the oldest in Ontario.

5. The Toronto Board of Education doesn't spend enough money on new programs.

True. The Toronto Board spends a great deal of money to ensure that our children have excellent programs that will equip them to meet the challenges of a rapidly changing world, but so much more could be done if we had additional money. More computers and a broader range of learning materials would be a start in the right direction.

Dear David Peterson:
We think it's time you kept your 1985 election promise to fund public education to 60 percent.

As homeowners and tenants we're tired of paying for the total cost of public education in Toronto.

We want money for our schools, now!

David Peterson:
KEEP YOUR PROMISE.
Our kids are counting on you!

Name: _____

Address: _____

9

POLITICAL ACTION ON FUNDING ISSUES

* SAMPLE BROCHURE
  (LOCAL ESSEX COUNTY OPEN TEAM)

* FACT SHEETS ON POOLING AND PRIVATE SCHOOL FUNDING
  (LOCAL PEEL OPEN TEAM)

Contact your local M.P.P. if you're not happy about making up the shortfall in educational funding.

List of MPP's

Mr. William Wrye
Windsor-Sandwich
258-2626

Mr. Dave Cooke
Windsor-Riverside
944-4343

Mr. Mike Ray
Windsor-Walkerville
948-5005

Mr. Remo Mancini
Essex-South
326-2031

Mr. Jim McGuigan
Essex-Kent
728-4100

OPEN

The Ontario Public Education Network (OPEN) is a voice for public education in Ontario. It involves 1,000 elected school trustees in 80 boards of education across the province and three teacher federations representing more than 80,000 public school teachers. Together, we deliver educational services to more than 1.2 million elementary and secondary students.
For further information contact Beth Cooper, Chairperson of the Windsor Branch of OPEN, at 966-4114 or Scott Hunt, Chairperson of the Essex County Branch of OPEN, at 734-1237.

Public Education...
Ontario's future
depends on it!

Your Tax Dollars...

The Promise and The Reality

ONTARIO
PUBLIC
EDUCATION
NETWORK

Declining Provincial Share of Education Costs

The Promise

In 1985 Premier Peterson promised to increase the provincial share of education costs to 60 percent.

The Reality

The provincial share of elementary and secondary education expenditures is declining and the burden of costs is being shifted to you, the local taxpayer.

The government decision to move its resources away from education, in relative terms, means higher property taxes for local ratepayers. The provincial share of school costs dropped in 1987 to its lowest level in 17 years - 44.9 percent. That is down from 46.6 percent before the Liberal government took office. What does this mean to local taxpayers?

The pattern of declining provincial commitment to local education has existed since 1975 and has not significantly changed. This is a situation of chronic provincial underfunding of our schools. Urgent priorities for improving education are not being addressed by provincial authorities despite the revenue available. Local taxpayers are having to make up the shortfall.

DECLINING PROVINCIAL SUPPORT FOR SCHOOLS

1987 - 44.9%	1981 - 51.9%
1986 - 45.6%	1980 - 52.0%
1985 - 46.6%	1979 - 52.5%
1984 - 47.8%	1978 - 53.3%
1983 - 49.4%	1977 - 54.9%
1982 - 50.5%	1976 - 55.4%
	1975 - 61.3%

"Source: Ministry of Education, August 1987

Pooling of Commercial and Industrial Assessment

The Promise

"Public boards of education have always had a mandate to provide the best quality education for all children in this province. They have done this effectively over many generations and I believe the changes we put forward today will ensure they continue to do so with adequate local resources since in no case will a public board experience a net loss in revenue."

(Former Education Minister, Chris Ward, 1989-05-18.)

The Reality

Although the Ontario government has said that no public board will suffer a net loss of revenue as a result of the pooling policy, they have declined putting a guarantee in writing, and the figures from the Province show that the Windsor and Essex County School Boards will not be reimbursed fully for the loss of assessment to the Separate School Boards.

According to the Ontario Public School Boards' Association (OPSBA) the government has drastically underestimated the costs to the public school system of pooling tax revenue with separate schools.

OPEN estimates that 48 public school boards including Windsor and Essex County need, over a six-year phase-in period, more than $414 million dollars in special provincial grants to make up for the commercial industrial taxes that will be directed to the separate school system. However, the Treasurer of Ontario is willing to commit only up to $15 million annually in special grants. The remainder of the burden resulting from transferring commercial and industrial assessment to the Separate School board will have to be picked up by you, the local ratepayer.

The Promise

When Bill 30 (extension of funding to the separate school system) was initially proposed, the liberal government estimated the cost of full funding to be about $40 million.

The Reality

To date, the province has spent over $500 million in the implementation of full funding and there is no end in sight.

Provincial Grants

The Promise

The government has promised to increase grants for education by 8.7 percent.

The Reality

- An 8.7 percent increase in grants to public school boards across the province isn't enough...and local taxpayers will be forced to make up the shortfall.

Here are the facts...

- Inflation is running at 5.2 percent.
- A 2 percent increase is necessary to properly handle increased enrolment and lower class size in junior and senior kindergarten - initiatives implemented by the Liberal government.
- A 1 percent increase is required to make up the losses incurred by public boards resulting from the government decision to shift portions of commercial and industrial assessment to Roman Catholic Separate school boards.
- The new Employer's Health Tax will add 1 per cent to the annual budget.
- The Pay Equity legislation implemented by the Liberal government will add 1 percent to the annual budgets of public school boards.
- Increases in UIC contributions will cost .5 percent.
- Other Liberal policies will eat up another .5 per cent.

These school board fiscal requirements add up to: 11.2 percent

You - the local taxpayer - will be responsible for the shortfall.

PEEL PUBLIC EDUCATION NETWORK

5650 HURONTARIO STREET, MISSISSAUGA, ONTARIO L5R 1C6 (416) 890-1099

SHARING OF COMMERCIAL AND INDUSTRIAL TAX REVENUE

Issue

Through the 1989 Provincial Budget, the Treasurer of Ontario announced that beginning in 1990 tax revenues, from publicly traded commercial and industrial corporations will be shared between public and separate school boards within the region. To offset loss in revenues for public schools, the province has announced that grants will be provided. However, these grants may not be adequate and there is no certainty that they will be continued beyond the transition period.

Background

79 percent of the Peel Board of Education's commercial and industrial tax base is derived from publicly traded corporations. Beginning in 1990 this revenue will be shared with the separate school board. Coterminous sharing (public and separate schools in the same boundaries), often referred to as pooling, will be phased-in over six years with complete sharing to take place by 1995.

To offset the loss of revenue which will occur as a result of coterminous sharing the Province of Ontario has promised to increase grants to all school boards over the six year phase-in period. During this period the Ministry's figures indicate that Peel will have a net revenue increase of $8.5 million. Although this figure shows a benefit to Peel, the board has the following concerns.

Concerns

1. Provincial announcements contain no assurance that the increase in school board grants will be continued beyond 1995.

2. The Ministry's estimates are based on current school board expenditures and assessment figures. The Ministry has not made any provision for grant increases to reflect the growth and changes that will occur in the next 6 years.

3. The Ministry has discussed the concept of coterminous sharing on a provincial basis. The Peel Board believes that sharing of commercial and industrial tax dollars with separate school boards must remain within regions rather than move to a province-wide sharing that would see Peel tax dollars distributed by Queen's Park to other boards.

PEEL PUBLIC EDUCATION NETWORK

5650 HURONTARIO STREET, MISSISSAUGA, ONTARIO L5R 1C6 (416) 890-1099

FUNDING OF PRIVATE SCHOOLS

The Issue

The Peel Board of Education has consistently opposed the funding of private schools with public dollars. Private schools restrict access to students by religion, academic standards or ability to pay. The funding of private schools will further erode the public school system's ability to generate sufficient revenues from an already overburdened residential tax base.

Background

In October of 1985, the Ministry of Education released the Shapiro Report, a Report of the Commission on Private Schools in Ontario. Among other things this Commission recommended provincial funding of private schools.

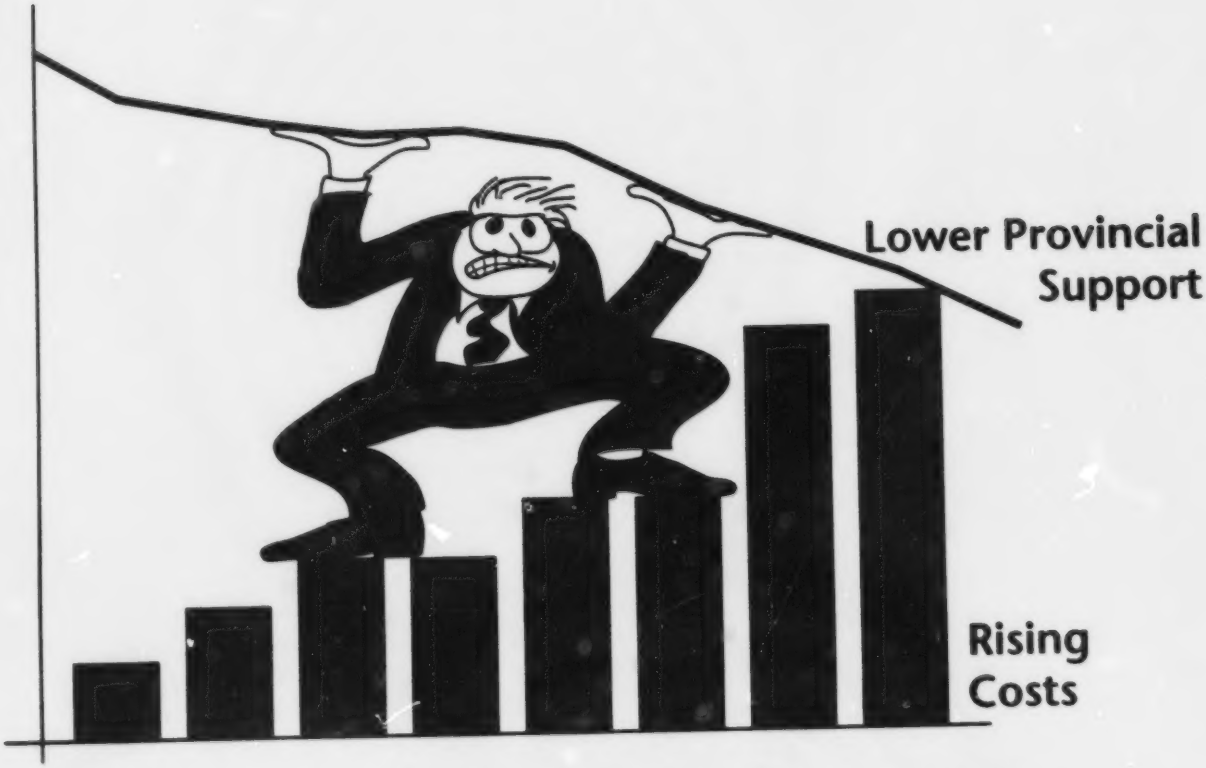
According to recent statistics (1987), there are 485 private schools in Ontario serving 61,765 students. These 485, exclusive schools are funded by the parents and church groups that support them.

Concerns

1. Provincial funding of private schools will be at the expense of provincial funding of public schools. The current system cannot support the Public and Separate systems' needs today. Can this province afford more?

2. Provincial funding of private schools might encourage students to leave the school system. As school revenues are based on student population, a decline in public school enrolment will threaten the scope and viability of programs currently offered in the public system.

Feeling the PINCH?



- *provincial funding has decreased steadily since 1975.*
- *homeowners' share of educational funding increased even though the provincial government promised a return to 60% funding.*
- *programs made compulsory by the Ministry of Education are NOT fully funded.*
- *we have no assurance that funding to compensate public schools for losses resulting from commercial and industrial tax sharing with separate schools will continue beyond 1995.*

CONCERNED TAXPAYERS SHOULD CALL:

890-1099	Ontario Secondary School Teachers' Federation District 10 890-0639	Ontario Public School Teachers' Federation Peel District 890-1973	Peel Women Teachers' Association 890-1973

10

PROMOTING BOARD AND PUBLIC MEETINGS ON THE 1990 BUDGET (NEWSPAPER AD)

(CARLETON BOARD OF EDUCATION)

WEEKLY MEETINGS

CARLETON
BOARD OF EDUCATION

133 Greenbank Road, Nepean K2H 6L3 721-1820

MONDAY, FEBRUARY 26
Board of Education
8:15 p.m. Board Room

WEDNESDAY, FEBRUARY 28
Educational Services Committee
8:00 p.m. Trustees' Committee Room

THURSDAY, MARCH 1
Special Meeting, Special Education
Advisory Committee, 7:30 p.m. Board Room

D·O·L·L·A·R·S & $·E·N·S·E

The budget-setting process for the Carleton Board of Education has begun. Meetings will be announced in this column. The 1990 operating budget is scheduled for final approval on April 23.

All meetings take place at 133 Greenbank Road, Nepean, unless otherwise stated.

Lyle K. MacLennan
Director of Education

Derek A. Walter
Chairman

Citizen Sun. Feb 25 2 cols x 100 lines

WEEKLY MEETINGS

CARLETON
BOARD OF EDUCATION

133 Greenbank Road, Nepean K2H 6L3 721-1820

MONDAY, MARCH 5
Personnel Committee
8:00 p.m., Trustees' Committee Room

TUESDAY, MARCH 6
Advisory Vocational Committee
7:30 p.m., Mezzanine Meeting Room

WEDNESDAY, MARCH 7
Communications Committee
5:30 p.m., Trustees' Committee Room

Committee of the Whole (Budget)
7:30 p.m., Board Room

THURSDAY, MARCH 8
Four-Board Co-ordinating Committee on
Education for the Trainable Retarded
5:30 p.m., Ottawa Roman Catholic Separate School Board
140 Cumberland Street, Ottawa

D·O·L·L·A·R·S & $·E·N·S·E

More than 95% of the CBE's operating budget covers the cost of instructing and transporting students, building, maintaining and equipping schools, and providing the support network behind the classroom.

All meetings take place at 133 Greenbank Road, Nepean, unless otherwise stated.

Lyle K. MacLennan
Director of Education

Derek A. Walter
Chairman

Ad placed in

Citizen 2 cols x 100 lines Sun. Mar. 4

WEEKLY MEETINGS

CARLETON
BOARD OF EDUCATION

133 Greenbank Road, Nepean K2H 6L3 721-1820

MONDAY, MARCH 19
Board of Education 8:15 p.m. Board Room

TUESDAY, MARCH 20
Finance, Facilities and Administration Committee
5:30 p.m. Trustees' Committee Room

Committee of the Whole (Budget)
7:30 p.m. Board Room

WEDNESDAY, MARCH 21
Chairman's Committee
7:30 p.m. Trustees' Committee Room

THURSDAY, MARCH 22
Special Education Advisory Committee
8:00 p.m. Board Room

D·O·L·L·A·R·S & $·E·N·S·E

The two major sources of revenue for the Carleton Board of Education's operating budget are:
- **grants from the provincial government and;**
- **taxes collected by the local municipalities.**

All meetings take place at 133 Greenbank Road, Nepean, unless otherwise stated.

Lyle K. MacLennan
Director of Education

Derek A. Walter
Chairman

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SAMPLE TAX BILL INSERTS

(TORONTO BOARD OF EDUCATION)

IT'S NOT FAIR.

PROPERTY TAXPAYERS PAY THE BILL FOR TORONTO'S SCHOOLS.

Educating our children may cost a lot of money but it is money well spent. It's a worthwhile investment in the future but the Toronto Board of Education believes it is unfair that local taxpayers pay the entire bill for our public schools through their property taxes.

Each year since 1975 the province's share of funding for public schools in Ontario has steadily dropped. In 1990 the province is expected to pay nothing towards the costs of running public elementary and secondary schools in the City of Toronto.

In 1985 David Peterson said he would increase provincial funds for education to 60 percent. It's time he kept his promise. If you want more information or want to help call your Trustee at 591-8039.

A message from the Toronto Board of Education.

IT'S NOT FAIR. LOCAL TAXPAYERS PAY THE ENTIRE BILL FOR TORONTO'S PUBLIC SCHOOLS.
CALL :

IT'S NOT FAIR. LOCAL TAXPAYERS PAY THE ENTIRE BILL FOR TORONTO'S PUBLIC SCHOOLS.
CALL :

IT'S NOT FAIR. LOCAL TAXPAYERS PAY THE ENTIRE BILL FOR TORONTO'S PUBLIC SCHOOLS.
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CALL :

IT'S NOT FAIR. LOCAL TAXPAYERS PAY THE ENTIRE BILL FOR TORONTO'S PUBLIC SCHOOLS.
CALL :

IT'S NOT FAIR. LOCALTAXPAYERS PAY THE ENTIRE BILL FOR TORONTO'S PUBLIC SCHOOLS.
CALL :

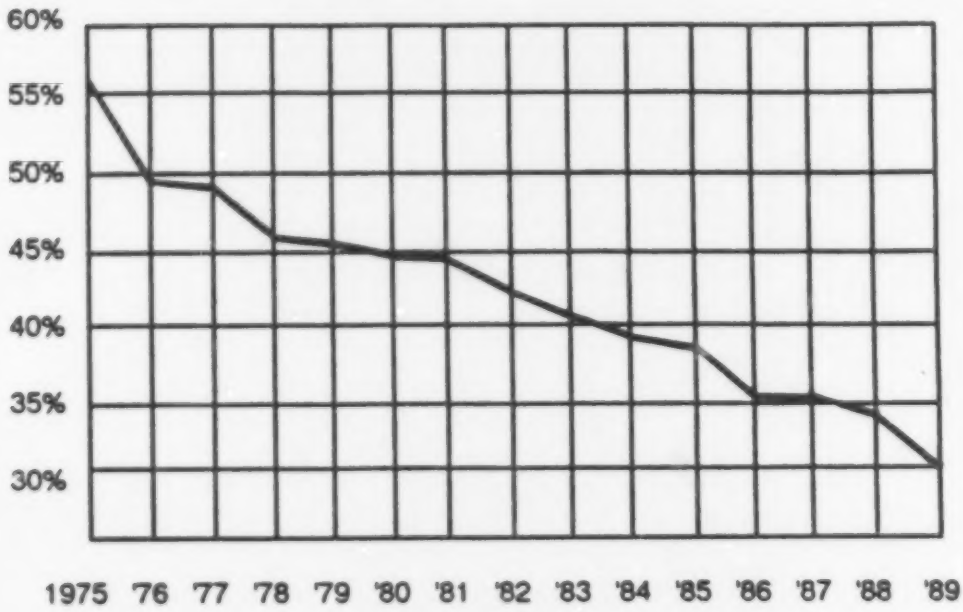
12

STATISTICAL INFORMATION ON PROVINCIAL FUNDING LEVELS

(OPSBA OFFICE)

GRAPH ONE

ONTARIO GOVERNMENT'S SHARE OF THE COST OF PUBLIC SCHOOLS ONLY 1975 - 1989



GRAPH TWO

ONTARIO GOVERNMENT'S SHARE OF THE COSTS OF PUBLIC EDUCATION ONLY (1942 - 1989)

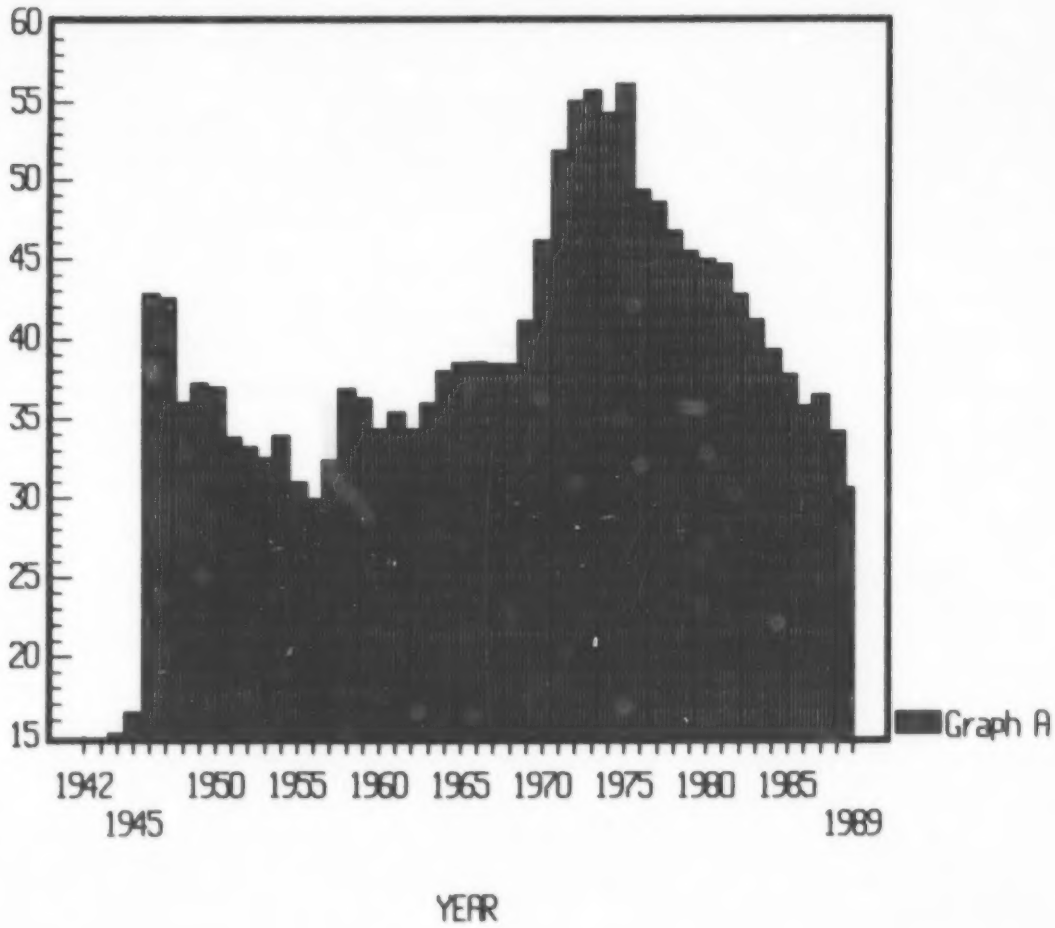


TABLE ONE

PROVINCIAL SHARE OF THE COST OF EDUCATION (Public and Separate) IN ONTARIO

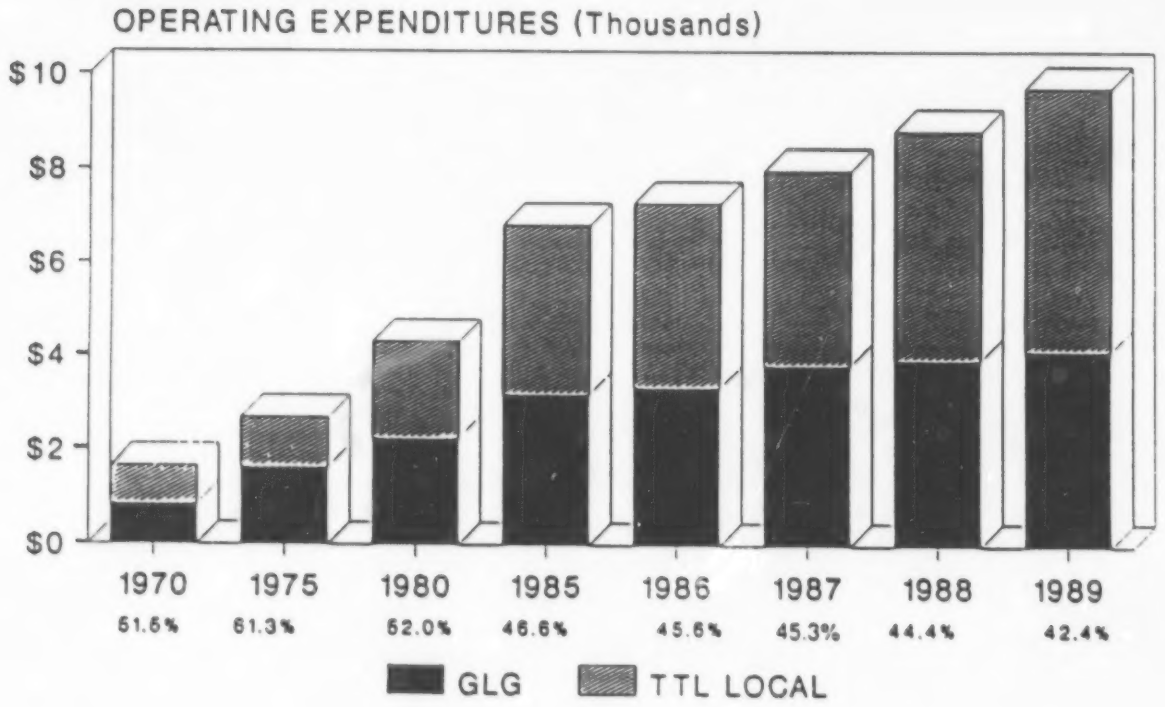


TABLE TWO

THE EFFECT OF THE 1989 GRANT CHANGES UPON THE FINANCES OF PUBLIC BOARDS

	Provincial grants as a % of net expenditures		Year over year % change	
	1988	1989	Grants	Expenditure
Elementary	34.78	33.53	8.49	12.54
Secondary	33.54	26.96	- 15.25	5.45
Total	**34.22**	**30.66**	**- 2.03**	**9.33**

TABLE THREE

SUMMARY OF RELATIVE EDUCATIONAL NEED, BURDEN, ABILITY TO PAY, AND FINANCIAL EFFORT IN SUPPORT OF ELEMENTARY AND SECONDARY EDUCATION BY PROVINCE, 1965, 1970, 1975, 1980, 1985 AND WHERE AVAILABLE, 1989 AND 1990

SUMMARY OF RELATIVE EDUCATIONAL NEED, BURDEN, ABILITY AND FINANCIAL EFFORT, in Support of Elementary and Secondary Education, by Province, 1965, 1970, 1975, 1980, 1985 to Most Recent Year

Updated February 7, 1990

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Canada	Coef of Var
Educational Need 1														
1965	37.2	32.7	32.0	34.6	32.3	29.2	30.0	31.3	31.3	28.6	28.6	32.6	30.9	8.00%
1970	37.0	33.3	32.0	34.3	32.2	29.8	30.4	32.1	32.4	29.3	31.2	35.5	31.2	7.01%
1975	34.9	31.3	30.0	31.3	29.3	27.9	28.1	29.9	30.3	27.2	30.5	35.7	28.9	7.35%
1980	32.4	28.3	27.0	28.2	24.8	25.1	25.6	26.6	26.3	23.8	27.8	34.5	25.4	9.07%
1985	29.0	24.6	23.2	24.7	21.3	21.5	22.7	23.8	22.8	20.6	23.3	30.5	22.0	10.20%
1986	28.2	24.4	22.7	24.1	20.9	21.1	22.3	23.5	22.4	20.3	23.1	29.9	21.5	9.94%
1987	27.9	23.8	22.3	23.8	20.9	20.9	22.3	23.5	22.7	20.5	23.0	30.4	21.5	9.39%
1988	27.2	23.5	22.0	23.4	20.7	20.7	22.2	23.5	22.6	20.3	23.3	30.1	21.3	8.96%
Educational Burden 2														
1965	121.6	83.2	89.5	90.1	75.2	67.8	68.3	75.1	68.5	67.6	.....	.....	72.80	20.85%
1970	124.1	84.4	83.3	90.5	74.3	65.4	66.2	75.0	65.4	63.6	.....	.....	70.35	23.13%
1975	104.0	67.0	70.0	74.4	58.3	55.8	55.0	61.4	54.8	54.4	.....	.....	58.34	23.25%
1980	84.5	58.0	58.9	62.8	43.6	46.0	45.6	49.9	40.3	42.2	.....	.....	46.18	25.29%
1985	83.4	50.4	52.6	56.2	38.2	40.2	42.0	45.3	39.7	40.3	.....	.....	41.55	27.91%
1986	79.5	49.0	50.6	53.9	36.9	39.1	40.9	44.8	39.3	38.3	.....	.....	40.29	27.00%
1987	76.2	47.9	48.8	51.3	35.5	38.2	40.5	44.8	39.4	37.2	.....	.....	39.30	25.86%
1988	70.6	45.8	46.3	49.5	34.5	37.6	40.4	45.1	38.2	36.2	.....	.....	38.36	23.55%
Financial Ability														
Index A 3														
1965	$1,266	$1,330	$1,579	$1,457	$1,931	$2,508	$2,002	$1,904	$2,065	$2,428	-	-	$2,144	23.43%
1970	2,012	2,118	2,409	2,276	2,869	3,810	2,950	2,298	3,117	3,448	-	-	3,203	22.13%
1975	4,184	4,094	4,743	4,526	5,630	6,751	5,640	6,087	6,223	6,632	-	-	6,106	18.30%
1980	6,943	7,138	7,858	7,394	9,939	11,016	8,984	8,948	11,531	11,649	12,909	9,533	10,352	19.89%
1985	10,960	11,222	13,276	12,104	14,983	17,354	14,539	13,794	17,259	16,198	16,833	19,808	15,903	16.43%
1986	11,690	12,480	14,047	12,969	15,843	18,508	15,154	14,938	17,777	16,849	19,000	19,827	16,818	15.13%
1987	12,794	13,126	15,100	14,011	17,193	20,242	16,079	15,095	18,418	18,031	21,458	20,327	18,136	15.23%
1988	13,850	14,411	16,083	15,062	18,520	21,861	17,167	15,754	19,947	19,179	22,680	22,000	19,517	15.25%
Index B 4														
1965	$248	$267	$278	$285	$336	$381	$327	$416	$456	$440	$381	$221	$367	22.06%
1970	728	847	733	734	926	948	876	820	952	894	1,190	1,908	909	10.51%
1975	1,533	1,739	1,517	1,496	1,802	1,583	1,666	1,905	2,384	1,749	3,163	4,162	1,741	15.20%
1980	2,776	2,702	2,616	2,457	3,294	2,675	2,856	3,530	5,298	3,213	5,902	10,082	3,185	26.42%
1985	4,194	4,036	3,946	4,159	5,121	4,306	4,645	4,858	6,879	4,439	10,970	14,012	4,814	18.55%
1986	4,561	4,299	4,203	4,255	5,382	4,760	5,031	4,741	5,469	4,618	12,087	15,058	4,969	9.43%
1987	4,989	4,588	4,373	4,590	5,846	5,190	5,526	5,305	6,454	4,999	12,064	16,731	5,451	12.23%
1988	5,429	5,112	4,869	5,087	6,281	5,709	6,072	5,816	6,329	5,374	12,652	18,520	5,871	9.19%

e - estimate

1 - School age population as percentages of total population.

2 - Elementary and secondary enrolments as percentages of the employed labour force.

3 - Personal income per capita of population.

4 - Total consolidated provincial-local government revenue per capita of population.

	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Yukon	N.W.T.	Canada	Coeff of Var
Effort to Support Education														
Index A 5														
1975	1,049	1,238	1,079	1,037	1,441	1,322	1,302	1,212	1,277	1,269	-	-	1,317	10.71%
1980	1,927	2,065	2,193	1,969	3,352	2,674	2,487	2,375	2,465	2,503	-	-	2,723	17.40%
1985e	3,070	3,181	3,894	3,765	5,229	4,248	4,420	4,252	4,552	4,129	6,621	7,175	4,430	15.70%
1986	3,384	3,305	4,181	4,010	5,485	4,606	4,614	4,362	4,803	4,130	7,014	7,557	4,688	15.17%
1987e	3,544	3,579	4,433	4,666	5,711	5,039	5,136	4,652	5,009	4,242	7,476	7,853	5,010	14.85%
1988e	3,765	3,742	4,613	5,039	6,487	5,181	5,308	5,001	5,057	4,479	9,166	10,530	5,321	16.38%
1989e	4,116	4,002	4,916	5,141	6,148	5,550	5,431	4,901	5,125	4,788	9,861	9,625	5,452	12.75%
1990e	4,448	4,297	5,268	5,264	6,650	5,816	5,776	5,129	4,992	5,141	10,337	9,851	5,741	12.93%
Index B 6														
1965	4.5%	5.2%	5.0%	5.1%	5.9%	4.9%	5.0%	5.9%	6.0%	4.9%	.....	.....	5.3%	9.92%
1970	6.1%	6.7%	6.4%	7.3%	7.0%	6.0%	5.8%	7.5%	6.9%	5.0%	.....	.....	6.3%	11.70%
1975	7.2%	7.4%	5.8%	6.0%	6.1%	5.2%	5.3%	4.9%	5.6%	4.8%	.....	.....	5.5%	15.34%
1980	6.8%	6.2%	5.8%	5.8%	5.9%	4.7%	5.3%	5.4%	4.2%	3.9%	.....	.....	5.0%	16.75%
1985e	7.0%	5.2%	5.6%	6.2%	5.7%	4.8%	5.9%	5.9%	5.1%	4.2%	.....	.....	5.1%	14.10%
1986e	6.6%	5.4%	5.4%	6.6%	5.4%	4.7%	6.1%	6.3%	5.2%	4.0%	.....	.....	5.0%	14.97%
1987e	6.3%	5.0%	5.2%	6.5%	5.6%	4.5%	5.9%	6.5%	4.8%	4.0%	.....	.....	5.0%	14.04%
1988e	7.0%	5.6%	5.6%	6.8%	5.5%	5.1%	5.9%	5.9%	5.0%	4.4%	.....	.....	5.2%	14.04%
Index C 7														
1965	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1970	16.00	19.32	20.10	22.08	21.86	23.67	22.51	21.35	20.47	21.12	23.14	15.70	22.17	10.13%
1975	15.85	17.68	17.10	17.41	16.71	17.23	18.81	16.00	15.51	17.85	17.14	17.80	16.99	5.99%
1980	15.94	15.89	18.43	17.53	16.76	17.86	15.84	14.66	13.42	14.43	17.93	17.62	16.38	9.99%
1985	15.82	16.68	16.04	14.78	13.02	16.38	14.09	12.82	12.61	12.46	15.50	12.71	14.23	11.61%
1986e	14.94	15.54	15.88	15.19	13.34	17.59	14.82	13.31	12.99	11.83	14.56	12.07	14.74	11.56%
1987e	16.05	14.47	17.33	15.21	12.47	16.89	14.90	13.53	14.09	12.03	18.21	12.69	14.53	11.94%
1988e	15.02	14.38	16.87	14.87	12.29	16.70	15.34	12.33	14.04	13.07	15.65	11.34	14.46	11.14%

e - estimate

5 - Total spending on public elementary and secondary education per pupil enrolled.
Figures from 1980 to the most recent year for Newfoundland, PEI and Nova Scotia include spending on private elementary and secondary education. The Canadian total reflects only spending on public elementary and secondary education.
All the expenditure and enrolments used also include federal schools for the blind and deaf, provincial and federal departments' spending on elementary-secondary education academic education in federal penetentiaries and provincial reformatory schools and departmental administration.

6 - Total spending on elementary and secondary education (public+private)shown as a percentage of personal income.

7 - Total provincial-local spending on elementary-secondary education shown as a percentage of total provincial-local spending.

Sources: Statistics Canada, Postcensal Estimates of the Population by Sex and Age, Canada, Provinces and Territories, 1988, Catalogue 91-210 Annual, June 1, 1988, Volume 6, Sixth Issue, Table 1.
Statistics Canada, Population, 1971-1976, Catalogue 91-518 Occasional, Table 5.
Statistics Canada, Population, 1921-1971, Catalogue 91-512 Occasional. pp. 54 and 59.
Statistics Canada, Historical Labour Force Statistics, 1985, Catalogu 71-201 Annual, pp. 66-128.
Statistics Canada, The Labour Force, Catalogue 71-001 Monthly, December 1986, Table 58.
Statistics Canada, Elementary-Secondary School Enrolment, 1985-86, Catalogue 81-210 Annual, Table 9.
Statistics Canada, National Income and Expenditur Accounts, 1970-1984, Tables 35 and 36.
Statistics Canada, Consolidated Government Finance, Catalogue 68-202 Annual, 1965 and 1970
Statistics Canada, Elementary-Secondary Education Financial Statistics, 1976-77, Table B.8.
Statistics Canada, Education Statistics Bulletin, January 1985,Catalogue 81-002 Monthly, Vol. 6, No. 8., Table 1.
Statistics Canada, unpublished information.
Statistics Canada, Public Institutions Division, Unpublished Information

WHAT IS THE COST OF EXCELLENCE IN EDUCATION?

APPROVED SCHOOL COSTS

AS MOST SCHOOL boards across Ontario brace themselves for setting double-digit mill rate increases in 1990, (in many cases, for the second year in a row) it is timely to reflect upon the widening gap between the rhetoric calling for excellence in education and education's shrinking share of the Ontario government's resources?

Is Ontario developing an "education deficit" in terms of quality and public investment?

One way of examining these questions is to look at the example of a leading private school funded primarily by tuition fees. Upper Canada College in midtown Toronto charges $8,500 for day school, this school year. UCC, I'm sure, delivers an excellent education within the framework of its goals. It's wonderful that there are parents able and willing to invest $8,500 voluntarily out of their own funds for a child's education.

What school board is financially able to invest $8,500 per student? None I know of. Equality of educational opportunity, a noble principle, does not seem to matter much when examining private affluence and public underfunding.

Consider the following table of expenditure per pupil:

1989 PUBLIC ELEMENTARY		
Ontario's approved cost (grant ceilings):		$3,235
Ontario's average share	:	$1,460
Actual cost (weighted average)	:	$4,355
1989 PUBLIC SECONDARY		
Ontario's approved cost	:	$4,122
Ontario's average share	:	$1,616
Actual cost (weighted average)	:	$5,994

"ABSOLUTELY INADEQUATE"

The above approved costs per student are modest. Whatever you can buy these days for $4,000, does it fall short of any kind of "excellence in education?" This question was answered by the recent report of the 11 MPPs of all three parties who serve on the Select Committee on Education whose spokespersons described the approved costs (also known as grant ceilings) as "absolutely inadequate" at their news conference.

SCHOOL GRANTS: MICHIGAN UP 14%; ONTARIO LAGS AT 8.7%

For 1990, the provincial government will increase its operating grants by 8.7 percent. By comparison, the Michigan state government is raising its operating grants to schools by 14 percent.

If Ontario contributed to local schools on the same basis as Michigan (allowing for the size of Michigan, its budget and school enrolments), then provincial operating grants would be $5.5 billion, instead of the announced $4.5 billion.

Local property taxpayers are entitled to view the Ontario-Michigan comparison with a sense of irony since property taxes for local schools were forced up $1 billion last year as the result of the chronic provincial shortfall.

ONTARIO'S AGENDA FOR CHANGE: MASSIVE PROPERTY TAX INCREASES

Ontario Premier David Peterson and Treasurer Robert Nixon seem convinced that property taxes, both municipal and school, are far too low and that the way to improve education quality is to reduce education's claim on provincial resources. ■

N. John Adams

N. John Adams is Director of Government Relations for OPSBA

NEW INITIATIVES, NEW COSTS

ANALYSIS

We have demonstrated that the costs of education are increasingly being borne by local property taxpayers as the burden of financing has been steadily shifted from the Province to school boards. But it is important to note that this shift is only partially responsible for the dramatic rise in mill rates. The Federal as well as the Provincial Government have adopted significant new policies and legislation. We don't wish to comment on the merit of these initiatives rather we wish to bring to the Committee's attention their financial impact on school boards. They are requirements over which school boards have no choice and little control in terms of their associated costs. This list is not exhaustive, merely illustrative.

Education Programs

child care in schools
class size reductions
mandatory provision of heritage language classes
drug education
AIDS education
curriculum changes in secondary schools
kindergarten expansion
french first language education

Finance and Governance

Extension of separate school programs	(Bill 30)
Pooling of industrial & commercial assessment	(Bill 64 & 65)
French language governance	(Bill 75)
Trustee redistribution	(Bill 125)
School board boundary changes	(Bill 64)
Reduction in grant rate on new pupil places	
Development changes (lot levies)	(Bill 20)

School Board as Employer

Pay Equity	(Bill 119)
Occupational Health & Safety	(Bill 208)
Employer Health Levy	
Affirmative Action goals	
Employment Equity	
Employment Standards Act revisions	

Taxation

New tax on tires
increased vehicle registration fees

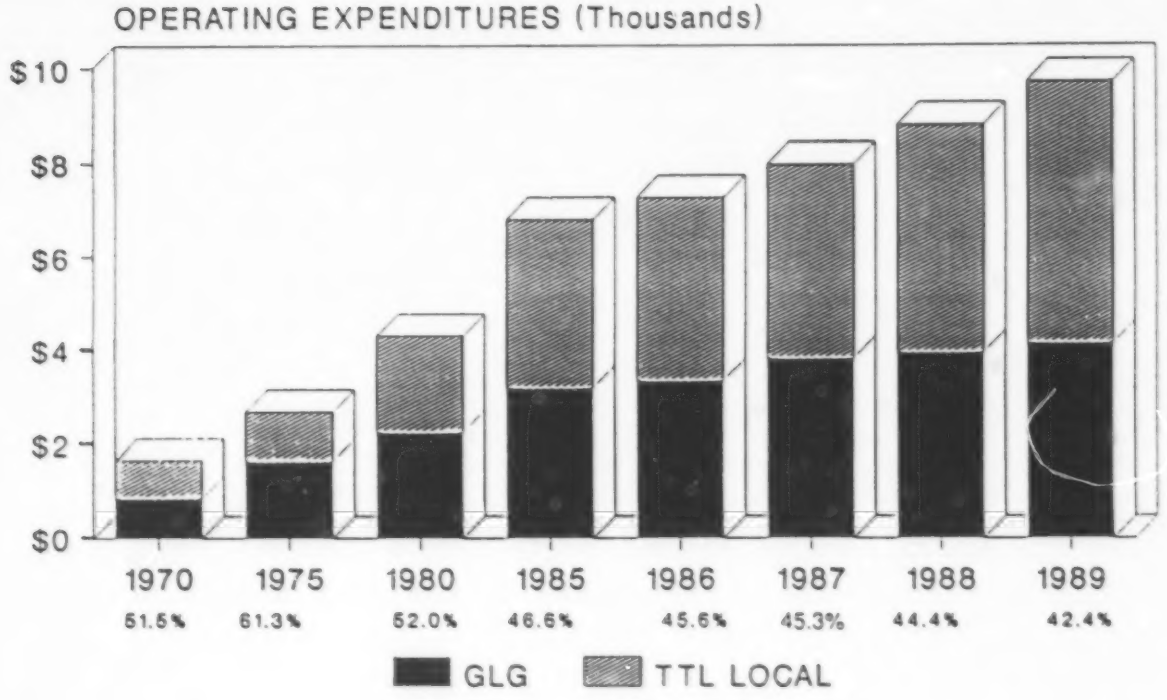
Federal Initiatives

Unemployment Insurance premiums
Canada Pension Plan changes
Copyright legislation, collectives
Immigration policies unsupported by money for language and settlement programs

This list is not a litany of woes. Many of these initiatives are important to the well being of children, families and workers in this Province. But they must be paid for and they are expensive. OPSBA has calculated that public boards require an increase of 12% in the overall operating grants if property tax increases are to be reasonable. We believe that provincial initiatives should be funded primarily from provincial revenue sources.

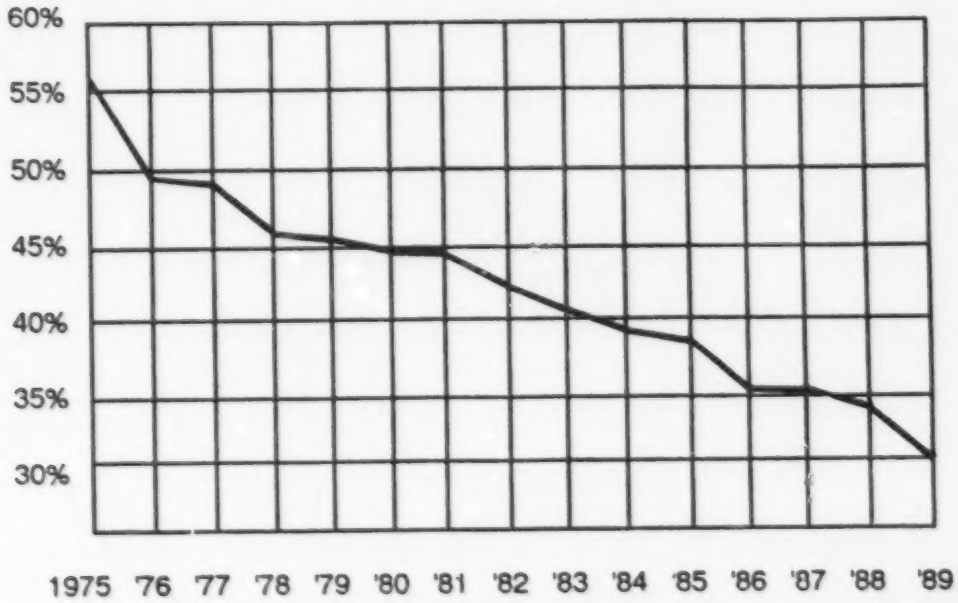
TABLE ONE

PROVINCIAL SHARE OF THE COST OF EDUCATION (Public and Separate) IN ONTARIO



GRAPH ONE

ONTARIO GOVERNMENT'S SHARE OF THE COST OF PUBLIC SCHOOLS ONLY 1975 - 1989



Resource Publication No. I

Communications Suggestions and Ideas for School Boards to Help Explain 1990 Budget Tax Increases and Funding Issues

ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION

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